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SECOND ANNUAL REPORT

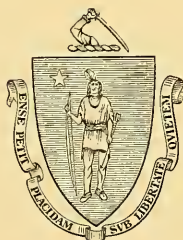
ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1907, AND APRIL 6, 1908.

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS.



BOSTON

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STATISTICS OF MUNICIPAL FINANCES—1907.

INTRODUCTION.

This report on the financial statistics of the cities and towns of Massachusetts is the second issued on this subject in accordance with the provisions of Chapter 296 of the Acts of 1906, as amended by Chapter 371 of the Acts of 1909, and covers the municipal years ending between November 30, 1907, and April 6, 1908.

The present report is issued with complete tabulations for the 33 cities of the Commonwealth and the 65 towns having a population of over 5,000. There were, in addition, 200 small towns which endeavored to comply with the law and made returns in some form to the Bureau; but while for this reason we have given them representation in these pages, it was not possible, without delaying the publication indefinitely, to arrange and compile information and present the statistics for them in the tabular detail which has been done for the cities and large towns. There still remain 56 towns whose accounting officers made no return to the Bureau for 1907, and as it was quite impossible to obtain satisfactory information regarding their financial transactions from the printed town reports, we have been obliged to omit these towns from the presentations in this document.¹

The principal financial transactions of the 98 municipalities of the Commonwealth (33 cities and 65 towns) having a population of 5,000 or over at the State Census of 1905, the data for which are given in detail in the tabulations, may be summarized as follows:—

¹ The towns which did not make return of their financial transactions to the Bureau for the year 1907 and which it was necessary, therefore, to omit from the tabulations of this report are: Ayer, Becket, Bedford, Berlin, Bernardston, Blandford, Boxford, Boylston, Canton, Conway, Dudley, Essex, Fairhaven, Florida, Freetown, Gill, Goshen, Groton, Groveland, Hardwick, Hinsdale, Huntington, Lee, Leicester, Lenox, Lexington, Manchester, Middlefield, Middleton, Millbury, Monroe, New Ashford, New Marlborough, New Salem, North Brookfield, North Reading, Otis, Paxton, Pepperell, Peru, Petersham, Rockport, Russell, Southborough, Southwick, Sterling, Stockbridge, Sudbury, Swansea, Upton, Warren, Warwick, Wendell, Whately, Williamsburg, and Wilmington. It should be said in fairness to some of these towns that the Director of the Bureau indicated, in response to inquiries, a willingness to assist the local officials in making out the schedules, but it was subsequently found, because of the lack of a sufficient staff, to be impracticable to do this.

CASH TRANSACTIONS.

Receipts from *General Revenue*:—

Taxes	\$48,811,343.42
Licenses and permits	2,594,901.07
Fines and forfeits	233,966.86
Grants and gifts	352,734.63
All other	111.69

Total \$51,993,057.67

Receipts from *Commercial Revenue*:—

Special assessments	\$1,068,247.18
Privileges	341,945.60
Departmental	2,359,785.81
Public service enterprises	9,848,080.37
Cemeteries	258,527.02
Interest	907,034.76

Total \$14,783,620.74

AGGREGATE REVENUE RECEIPTS ¹\$66,776,678.41

Payments for *Maintenance*:—

Departmental	\$44,644,266.48
Public service enterprises	3,953,376.95
Cemeteries	436,970.60

Total \$49,034,614.03

Payments for *Interest*:—

On loans for general purposes	\$7,257,671.38
On loans for public service enterprises	3,250,202.76
On loans for cemeteries	8,248.21

Total \$10,516,122.35

Payments for *Debt Requirements*:—

From revenue	\$4,076,281.20
To sinking funds	4,178,680.66

Total \$8,254,961.86

AGGREGATE CHARGES AGAINST REVENUE \$67,805,698.24

INDEBTEDNESS.

Aggregate outstanding indebtedness (including funded or fixed debt, temporary loans, and unpaid warrants or orders)

Total funded or fixed debt \$215,501,293.37
 Net debt \$206,609,840.87
 \$150,936,947.86

Debt transactions (exclusive of payments to state sinking funds):—

Incurred during year	\$46,021,467.14
Cancelled during year	\$37,690,370.39
Net increase in outstanding indebtedness	\$8,331,096.75

¹ This amount includes revenue receipts applicable to *outlays* amounting to \$319,497.50.

THE DEVELOPMENT OF A TERMINOLOGY OF MUNICIPAL FINANCE.

In the absence of uniformity on the part of local authorities, both in treating their finances and in classifying receipts and payments on their books, the Bureau of Statistics has been obliged to take the records of cash transactions in the defective form in which they have been generally found to exist in our cities and towns, and, under these unpropitious circumstances, to re-arrange and classify them to the best of its ability, in accordance with certain principles now generally accepted by students of municipal administration and public accounting problems. This has involved, as an essential of the process, the devising of a comprehensive, standard terminology with proper definitions, which has resulted, in the very nature of the situation, in the use of terms and expressions which, in some cases, may have a new and unfamiliar sound to the public ear. But the development of a terminology and, indeed, the occasional invention of new words is an element in the evolution of every science, and if municipal finance, with its accompanying accounting problems, is to be dignified by recognition as having a scientific basis and given the position to which it is entitled as a branch of political science, the necessity of its finding expression in terms to a certain extent peculiar to itself cannot be avoided. It need scarcely be urged that it is of the utmost importance that this nomenclature be popularized as speedily as possible and that its definitions be formulated with clearness and exactness. This we have attempted to do in a bulletin recently issued,¹ which it is suggested should be consulted in conjunction with this report by those who may desire a more comprehensive understanding of the reasons which have formed the basis of the plan of classification followed in the statistical tables.

THE RELATION OF REVENUE RECEIPTS AND PAYMENTS.

We have classified all receipts of the municipal treasury according as they represent income from revenue or non-revenue sources, but have attempted a classification of payments only according to the *object* or *purpose* for which expenditures are made, and have in this, we believe, succeeded measurably well. The further classification of payments from the standpoint of the *sources* drawn upon to meet them is likewise of fundamental importance; it is cause for regret, therefore, that, with possibly a few exceptions, this cannot be done in the present condition of municipal accounting and financial reports in Massachusetts. That is to say, most of our cities and towns are unable at present to furnish information which can be tabulated so as to permit a sharp and clear line to be drawn between all expenditures which are made from sums raised

¹ Bureau of Statistics Municipal Bulletin No. 1 (sent upon application). It is always desirable that a report of this character should embrace within its own pages explanatory statements sufficient to enable it to be intelligently consulted without imposing upon the reader the necessity of recourse to another document, which he may not have conveniently at hand. See, therefore, pages xxxviii-lili.

by taxation and sums raised by the incurrence of debt, a distinction which would render possible an exhibit of aggregate current expenses actually paid from revenue, and would also show the amount of payments from issues of bonds and notes. Until, therefore, methods of making appropriations are revised and methods of accounting are very generally improved in Massachusetts, it will remain impossible to ascertain this most important fact for our cities and towns. Under these circumstances, the extent to which we can go at the present time in making a comparison between revenue receipts properly available for current expenses and expenses properly chargeable to the same, is to present in a recapitulation of cash payments for each city and town a figure which, while we cannot claim that it stands for absolute and exact accuracy, may be said to represent approximately the total of current costs properly *chargeable to revenue*; namely, on account of (a) maintenance, (b) interest, and (c) debt (*i.e.*, bonds and notes paid from revenue, and payments to sinking funds from revenue). This, it will be noted, is not quite equivalent to an exhibit of expenses actually *paid from revenue*.

If, therefore, the revenues of a municipality, which, following the lines of our classifications, may be ordinarily ascertained without great difficulty, are found to equal or exceed the payments on account of the items above referred to as being properly chargeable to revenue (after deducting revenue receipts for outlays), it may be said that the municipality is living within its means, even though it is raising and expending more than is really required for an efficient administration of necessary services. If there is an excess which is not fully reflected in the balance of cash on hand at the end of the year, it has presumably been expended for what we term "outlays," *i.e.* permanent improvements, to obtain money for which a bond issue might have been justifiable had the municipality chosen to resort to it.

But if, on the other hand, it is seen that the payments on account of current charges against revenue are in excess of the revenues available for the same, the conclusion is natural that *the excess payments might have been met out of receipts from non-revenue sources*, and in large part probably from bond issues. I say "might have been met" advisedly, because it is impossible, notwithstanding the care that has been taken to examine and properly analyze the available data, to determine, with mathematical exactness, whether this be the actual fact; for while the presumption, with such evidence as is at hand, seems to be to that effect, it is possible that a different treatment of certain details might operate in particular cases to modify conclusions otherwise justified. Nor does it follow that an excess of payments on account of current charges against revenue, even though it be a fact demonstrated with approximate mathematical accuracy, necessarily implies a reflection on the sagacity of the officials charged with the financial management of the municipality. The deficit may be due to failure, through no culpability on the part of the col-

lector, to collect revenue which had been duly assessed or conservatively estimated. This is particularly likely to be the case in years of general financial distress such as was the year under consideration — 1907 — and when some municipalities, like many individuals, were hard pressed by a panic which had taken them unawares.¹ To avoid misleading inferences it should also be borne in mind in connection with the tables on pages x and xi that the figures are for one year only, though similar tables, when printed in subsequent reports, should furnish a basis for determining whether a municipality is raising sufficient revenue to meet current charges.

The proper method of treating bonds refunded during the current year must also be taken into consideration in this connection since the question arises as to whether such bonds, or a portion of them, should not be treated as an expense of the current year, and, therefore, be regarded as a proper charge against revenue, inasmuch as interest, payments of serial bonds, and payments to sinking funds will continue from year to year and naturally be regarded as annually recurrent expenses. It is, however, extremely difficult, and in some cases virtually impossible, at the present time, to discriminate between refunding bonds which should properly be made a charge against revenue, and those which it is not fair to treat in this manner.² We have accordingly, rather than seem to do an injustice in any case, decided, somewhat arbitrarily, to eliminate this class of bonds altogether from our classifications of current charges against revenue and to treat them uniformly as temporary debt transactions.

While the conclusions that might be drawn from the tables on pages x and xi are, therefore, subject to modifications and while the figures should not be interpreted as of themselves embodying any intrinsic criticisms of conditions, it is believed that this presentation is the nearest approach to a clear statement of expense payments from the standpoint of revenue which can be made for our Massachusetts municipalities at the present time. If, accordingly, they be accepted not as a finality, but rather as a starting point for local inquiry and a basis for self-analysis, the figures will, we believe, be found useful and significant.

¹ For example: Boston, as will be seen from the table on page x, shows payments from revenue in excess of revenue for current charges amounting to \$902,947.79; but this may be explained by the fact that at the close of the fiscal year 1907 there was an increase of outstanding uncollected taxes over the amount outstanding at the beginning of the year amounting to \$957,591.19. This would seem to indicate that the tax levy was sufficient to meet current requirements had the collections of the year been adequate. No doubt the same explanation might be offered for similar conditions in other municipalities.

² By an act of the Legislature (Chap. 105, Acts of 1905) Everett was authorized to extend or renew annually, for a period of ten years, a portion of its existing indebtedness as it becomes due. Bonds issued under the authority of this act merely extend the date of maturity of the original loan. Chelsea issued thirty-year water bonds in 1891 and provided a sinking fund to meet the payment at maturity. When these bonds were issued a part of them were made payable in twenty years and will be paid from sinking fund accumulations, and a renewal bond of the city will be given to the sinking fund to continue to the termination of the loan in 1921. The annual interest and sinking fund charge are unchanged from date of issue until final payment is made. In 1907, the sinking fund purchased water bonds amounting to \$100,000, which were cancelled and a renewal bond of the city was given to the sinking fund to mature at the time the original bonds would have matured. There were also school bonds to the amount of \$40,000 treated in a like manner.

STATISTICS OF MUNICIPAL FINANCES.

*Excess Receipts and Payments from the Standpoint of Revenue
Received: Cities.*

CITIES. (In order of population, 1905)	Revenue for Current Charges	Current Charges against Revenue	Excess Re- ceipts	Excess Pay- ments
BOSTON,	\$24,669,216.37	\$25,572,164.16	-	\$902,947.79
WORCESTER,	2,774,509.59	2,741,091.23	\$33,418.36	-
FALL RIVER,	1,901,300.14	1,905,575.84	-	4,275.70
CAMBRIDGE,	2,437,779.27	2,571,281.08	-	133,501.81
LOWELL,	1,873,805.03	2,025,046.33	-	151,241.30
LYNN,	1,637,572.22	1,734,052.53	-	46,480.31
NEW BEDFORD,	1,544,148.71	1,587,067.15	-	42,918.44
SPRINGFIELD,	1,841,978.42	1,712,255.82	129,722.60	-
LAWRENCE,	1,123,615.63	1,208,351.13	-	84,735.50
SOMERVILLE,	1,337,537.16	1,414,761.03	-	77,223.87
HOLYOKE,	1,262,877.67	1,198,616.16	64,261.51	-
BROCKTON,	961,825.96	993,234.40	-	31,408.44
MALDEN,	763,205.74	821,984.43	-	58,778.69
HAVERHILL,	719,071.78	750,286.79	-	31,215.01
SALEM,	685,002.68	678,822.45	6,180.23	-
CHELSEA,	688,236.24	780,596.95	-	92,360.71
NEWTON,	1,299,313.92	1,327,858.15	-	28,544.23
FITCHBURG,	644,652.12	663,233.22	-	18,581.10
TAUNTON,	589,868.13	616,632.71	-	26,764.58
EVERETT,	573,669.49	588,077.42	-	14,407.93
QUINCY,	657,319.83	700,989.78	-	43,669.95
WALTHAM,	503,009.67	543,795.02	-	40,785.35
GLOUCESTER,	515,018.71	628,327.68	-	113,308.97
PITTSFIELD,	507,761.57	453,433.61	54,327.96	-
NORTH ADAMS,	366,945.89	378,243.31	-	11,297.42
CHICOPEE,	348,592.30	332,437.66	16,154.64	-
NORTHAMPTON,	338,242.77	339,073.16	-	830.39
MEDFORD,	536,895.71	567,926.26	-	31,030.55
BEVERLY,	512,249.70	515,931.98	-	3,682.28
NEWBURYPORT,	283,755.75	284,473.83	-	718.08
WOBURN,	278,788.74	309,177.26	-	30,388.52
MELROSE,	365,610.58	395,971.72	-	30,361.14
MARLBOROUGH,	275,009.61	294,454.88	-	19,445.27
Totals,	\$54,858,387.10	\$56,635,225.13	\$304,065.30	\$2,070,903.33

*Excess Receipts and Payments from the Standpoint of Revenue Received:
Towns Over 5,000 Population.*

TOWNS. (Population over 5,000)	Revenue for Current Charges	Current Charges against Revenue	Excess Re- ceipts	Excess Pay- ments
Brookline,	\$1,231,673.34	\$1,152,571.52	\$79,101.82	-
Hyde Park,	235,317.92	260,467.23	-	\$25,149.31
Leominster,	293,502.30	279,277.68	14,224.62	-
Westfield,	302,590.69	269,881.10	32,709.59	-
Clinton,	205,666.90	196,053.62	9,613.28	-
Peabody,	319,822.24	276,764.62	43,057.62	-
Attleborough,	249,257.92	242,315.96	6,941.96	-
Revere,	382,142.47	359,435.09	22,707.38	-
Adams,	117,386.07	104,519.24	12,866.83	-
Milford,	152,363.16	150,304.17	2,058.99	-
Gardner,	214,969.77	204,318.64	10,651.13	-
Weymouth,	232,697.96	221,929.33	10,768.63	-
Framingham,	262,386.45	275,757.20	-	13,370.75
Watertown,	321,506.38	308,002.64	13,503.74	-
Plymouth,	205,815.66	202,865.51	2,950.15	-
Southbridge,	125,033.06	118,881.24	6,151.82	-
Wakefield,	273,493.31	295,098.64	-	21,605.33
Webster,	138,043.34	127,511.69	10,531.65	-
Arlington,	300,132.05	302,890.80	-	2,758.75
Natick,	180,491.97	196,321.72	-	15,829.75
Greenfield,	143,723.28	121,145.71	22,577.57	-
Danvers,	167,879.56	168,865.86	-	986.30
Amesbury,	125,275.07	139,594.92	-	14,319.85
Methuen,	132,938.31	139,786.36	-	6,848.05
Ware,	108,389.66	101,492.88	6,896.78	-
Winchester,	252,300.87	242,739.00	9,561.87	-
West Springfield,	162,369.23	128,371.82	33,997.41	-
North Attleborough,	163,891.53	165,273.77	-	1,382.24
Dedham,	225,355.44	217,848.85	7,506.59	-
Palmer,	88,552.75	76,579.65	11,973.10	-
Northbridge,	98,552.24	90,865.06	7,687.18	-
Marblehead,	213,361.18	188,025.44	24,735.74	-
Athol,	131,296.14	134,166.21	-	2,870.07
Spencer,	105,977.65	102,278.54	3,699.11	-
Milton,	375,406.66	366,311.45	9,095.21	-
Winthrop,	191,816.02	201,501.88	-	9,685.86
Montague,	84,886.11	81,825.05	3,061.06	-
Middleborough,	128,514.73	130,378.65	-	1,863.92
Braintree,	163,698.82	144,211.65	19,487.17	-
Easthampton,	93,394.42	78,023.97	15,370.45	-
Bridgewater,	51,395.18	50,777.56	617.62	-
Norwood,	145,290.67	123,385.76	21,904.91	-
Andover,	161,588.37	151,998.66	9,589.71	-
Whitman,	106,072.44	119,799.77	-	13,727.33
Stoneham,	151,478.51	142,377.05	9,101.46	-
Rockland,	112,774.80	101,147.93	11,626.87	-
Saugus,	121,016.89	132,869.87	-	11,852.78
Hudson,	141,413.58	135,639.64	5,773.94	-
Wellesley,	201,139.84	198,909.04	2,230.80	-
Great Barrington,	81,037.29	69,352.03	11,685.26	-
Stoughton,	89,201.82	87,679.06	1,522.76	-
Winchendon,	91,370.52	83,873.18	7,497.34	-
Maynard,	75,012.19	72,553.39	2,458.80	-
Blackstone,	43,190.86	55,051.92	-	11,861.06
Reading,	151,256.84	155,375.79	-	4,118.95
Orange,	87,275.65	85,177.74	2,097.91	-
Concord,	166,538.90	150,402.68	16,136.22	-
Westborough,	79,453.86	80,834.48	-	1,380.62
Amherst,	65,844.20	66,114.09	-	269.89
Franklin,	78,503.78	75,214.88	3,288.90	-
Ipswich,	98,160.57	96,569.63	1,590.94	-
Swampscott,	178,525.74	173,579.74	4,946.00	-
Abington,	87,616.56	86,591.63	1,024.93	-
South Hadley,	58,346.10	51,512.10	6,834.00	-
Grafton,	63,416.02	58,631.33	4,784.69	-
Totals,	\$11,588,793.81	\$11,170,473.11	\$578,201.51	\$159,830.81

REVENUE CHARGES FOR MAINTENANCE, INTEREST, AND DEBT REQUIREMENTS.

Tables are presented herewith showing the distribution of charges against revenue into maintenance, interest, and debt requirements by amounts and percentages for the 33 cities of the Commonwealth and the 65 large towns. From the table for cities it will be noted that the city showing the largest percentage of maintenance chargeable to revenue is *Springfield*, 82.67 per cent being expended for this purpose; 11.25 per cent being expended for debt requirements; and 6.08 per cent for interest charges, the burden of interest payments in this city being lighter than in any other city of the Commonwealth. The city whose expenditures for maintenance show the smallest percentage of total charges against revenue is *Quincy*, 58.64 per cent, while 21.64 per cent was expended to meet debt requirements, — the largest proportionate expenditure for this purpose of any of the cities, — and 19.72 per cent to meet interest charges. The city whose interest burden appears to be the greatest in relation to its total charges against revenue is *Newton*, 23.62 per cent of its revenue being drawn upon for this purpose. The city of *Boston* is the twenty-fourth in rank in respect to the percentage of maintenance chargeable to revenue, second in respect to the percentage of interest, and thirty-second in respect to the percentage for debt requirements.

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	CITIES. (In order of population, 1905)	Totals	PERCENTAGES			Debt Requirements
			Maintenance	Interest	Debt Requirements	
BOSTON,	.	\$25,572,164.16	\$17,855,706.22	\$5,102,205.94	\$2,614,252.00	10.22
WORCESTER,	.	2,741,091.23	2,123,871.08	336,819.39	280,400.76	10.23
FALL RIVER,	.	1,065,575.84	1,372,879.74	252,479.29	280,216.81	14.70
CAMBRIDGE,	.	2,571,281.08	1,734,020.67	478,068.02	359,192.39	13.97
LOWELL,	.	2,025,046.33	1,503,385.40	194,096.89	327,564.04	16.18
LYNN,	.	1,734,052.53	1,287,499.78	219,858.09	226,694.66	13.07
NEW BEDFORD,	.	1,587,067.15	1,142,090.69	234,303.50	210,672.96	13.28
SPRINGFIELD,	.	1,712,255.82	1,415,508.99	104,139.31	192,607.52	11.25
LAWRENCE,	.	1,203,351.13	940,805.70	105,233.18	162,312.25	13.43
SOMERVILLE,	.	1,414,761.03	1,037,844.78	180,440.60	196,475.65	13.89
HOLYOKE,	.	1,198,616.16	934,513.43	123,336.41	140,766.32	11.74
BROCKTON,	.	993,234.40	721,195.11	138,101.10	133,938.19	13.40
MALDEN,	.	821,984.43	601,408.13	121,824.88	98,751.42	12.01
HAVERHILL,	.	750,286.79	564,333.82	81,738.17	104,214.80	13.89
SALEM,	.	678,822.45	559,400.84	41,021.61	77,500.00	11.42
CHELSEA,	.	780,596.95	519,303.56	143,569.33	117,724.01	15.08
NEWTON,	.	1,327,858.15	833,024.70	313,659.93	181,173.52	13.64
FITCHBURG,	.	668,233.22	479,206.02	81,262.38	102,764.82	15.50
TAUNTON,	.	616,632.71	455,389.69	92,595.51	68,647.51	11.13
EVERET,	.	588,077.42	401,656.51	107,595.20	78,825.65	13.40
QUINCY,	.	700,989.78	411,100.32	138,212.64	151,676.82	21.64
WALTHAM,	.	543,795.02	403,807.17	80,413.48	59,574.37	10.95
GLOUCESTER,	.	628,327.68	435,983.66	81,915.13	110,438.89	17.57
PITTSFIELD,	.	453,433.61	345,398.74	47,234.87	60,800.00	13.41
NORTH ADAMS,	.	378,243.31	269,027.88	37,465.43	71,750.00	18.97
CHICOPEE,	.	332,437.66	254,276.71	27,680.09	50,500.00	15.19
NORTHAMPTON,	.	339,073.16	244,571.26	25,939.47	68,274.43	20.13
MEDFORD,	.	567,926.26	374,919.01	107,225.06	88,782.19	15.10
BEVERLY,	.	515,931.98	350,796.32	82,135.66	83,000.00	16.09
NEWBURYPORT,	.	284,473.83	203,158.00	44,213.83	36,800.00	12.94
WOBURN,	.	309,177.26	224,633.12	24,465.65	60,073.49	19.43
MELROSE,	.	305,971.72	200,688.15	70,727.42	34,585.86	17.86
MARLBOROUGH,	.	294,454.88	199,415.78	47,976.37	47,062.73	15.98
33 Cities,	.	\$56,635,225.13	\$40,491,421.28	\$9,268,827.80	\$6,874,976.05	12.14

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns Over 5,000 Population.

TOWNS. (Population over 5,000)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
					Maintenance	Interest	Debt Requirements
Brookline,	\$1,152,571.52	\$823,878.55	\$161,542.57	\$167,150.40	71.48	14.02	14.50
Hyde Park,	202,814.53		31,006.37	26,646.33	77.87	11.90	10.23
Leominster,	279,477.23	214,820.06	31,699.35	27,758.27	76.92	11.35	11.73
Westfield,	269,881.10	216,367.32	15,284.00	38,299.78	80.17	5.66	14.17
Clinton,	196,053.62	162,042.47	19,986.15	14,025.00	82.65	10.20	7.15
Peabody,	276,764.62	214,036.78	29,927.84	32,800.00	77.34	10.81	11.85
Attleborough,	242,315.96	184,255.35	27,707.87	30,359.74	76.04	11.43	12.53
Revere,	359,435.09	232,919.37	59,383.71	61,130.01	64.80	16.32	18.68
Adams,	104,519.24	101,913.20	2,606.04	—	97.51	2.49	—
Milford,	150,304.17	136,540.13	9,514.04	14,250.00	84.19	6.33	9.48
Gardner,	204,318.64	158,411.44	22,707.20	23,200.00	77.53	11.11	11.36
Weymouth,	291,989.33	168,414.08	32,308.34	21,206.91	75.89	14.56	9.55
Framingham,	275,737.20	193,350.99	41,457.75	49,948.46	70.12	15.03	14.85
Watertown,	308,002.64	200,747.07	60,684.35	46,571.22	65.18	19.70	15.12
Plymouth,	202,865.51	160,177.99	15,127.61	27,359.91	78.96	7.46	13.58
Southbridge,	18,881.24	95,490.94	4,745.30	6,645.00	80.33	3.99	15.68
Wakefield,	295,098.64	212,643.24	38,819.26	43,636.14	72.06	13.15	14.79
Webster,	127,511.69	89,803.40	8,708.29	29,000.00	70.43	6.83	22.74
Andover,	302,890.80	228,702.55	42,275.44	31,912.81	75.51	13.96	10.53
Natick,	196,321.72	148,752.25	26,292.55	21,276.92	75.77	10.84	10.57
Greenfield,	121,145.71	103,830.86	4,314.85	13,000.00	85.71	3.56	10.73
Danvers,	168,865.86	131,193.01	10,572.85	27,100.00	77.69	6.26	16.05
Amesbury,	139,594.92	115,678.59	15,244.25	8,672.08	82.87	10.92	6.21
Andover,	139,786.36	108,453.47	15,307.89	16,025.00	77.59	11.46	10.84
Ware,	101,492.88	83,460.22	3,452.66	14,580.00	82.23	3.40	14.37
Winchester,	242,739.00	170,028.73	31,072.14	41,638.13	70.05	12.80	17.15
West Springfield,	128,371.82	98,819.28	21,552.54	8,000.00	76.98	16.79	6.23
North Attleborough,	165,273.77	129,423.13	17,335.64	18,495.00	78.31	10.50	11.19
Dedham,	217,848.85	164,403.45	24,642.21	28,803.19	75.47	11.31	13.22
Palmer,	76,579.65	59,892.76	3,408.89	13,278.00	78.21	4.45	17.34
Northbridge,	90,865.06	57,163.66	3,575.02	30,166.38	62.91	3.89	33.20
Norfolk,	188,625.44	160,774.82	12,350.62	15,700.00	85.23	6.55	8.22
Uxbridge,	134,166.21	98,278.34	19,187.87	16,500.00	73.25	14.30	12.45

Spencer,	102,278.54	79,568.00	12,792.69	9,918.95	77.79	12.51	9.70
Milton,	266,311.45	270,052.85	55,082.30	41,206.30	73.72	15.03	11.25
Wintrop,	201,391.88	131,357.06	30,498.00	38,963.73	63.30	15.37	19.34
Montague,	81,525.05	73,297.26	2,527.79	6,000.00	89.58	3.09	7.33
Middleborough,	130,378.65	107,677.08	7,801.59	14,900.00	82.89	5.98	11.43
Braintree,	144,211.65	111,216.51	17,192.44	15,892.70	77.12	11.92	10.96
Easthampton,	78,023.57	64,714.43	6,069.54	7,306.00	82.04	7.70	9.36
Bridgewater,	50,777.56	50,239.16	538.40	—	98.94	1.06	—
Norwood,	122,385.76	101,546.09	8,814.67	13,025.00	82.30	7.14	10.56
Andover,	131,988.66	114,862.01	16,586.55	20,550.50	75.57	13.52	13.52
Whitman,	119,991.77	94,551.50	12,723.27	12,523.00	75.92	10.62	10.46
Stoneham,	142,377.65	107,776.02	17,474.84	17,126.19	73.70	12.27	12.03
Rockland,	101,147.93	83,016.40	7,631.53	10,500.00	82.07	7.55	10.38
Saugus,	132,869.67	100,548.02	13,687.44	8,634.21	83.20	10.30	6.50
Hudson,	135,639.64	100,931.61	13,402.78	21,305.25	74.41	9.88	15.71
Wellesley,	198,969.04	143,521.12	23,988.73	31,399.19	72.15	12.06	15.79
Great Barrington,	69,352.03	59,025.91	3,726.12	6,000.00	85.11	5.37	9.52
Stoughton,	87,679.06	64,440.82	15,924.24	7,314.00	73.50	18.16	8.34
Winchendon,	83,873.18	72,096.52	5,776.66	6,000.00	83.06	6.89	7.15
Maynard,	72,553.39	58,584.79	6,663.60	7,300.00	80.75	9.19	10.06
Blackstone,	55,051.92	45,866.05	2,185.87	7,000.00	83.31	3.97	12.72
Reading,	153,375.79	117,907.67	16,545.38	20,922.74	75.88	10.65	13.47
Orange,	85,177.74	71,081.69	7,096.05	7,000.00	83.45	8.33	8.92
Concord,	150,402.68	125,157.11	11,325.57	13,920.00	83.21	7.53	9.26
Westborough,	80,834.48	55,634.86	12,561.78	12,637.84	68.83	15.54	15.63
Amherst,	66,114.09	57,252.44	3,861.65	5,000.00	86.00	5.84	7.56
Franklin,	75,214.88	68,019.33	4,185.55	3,000.00	90.43	5.38	3.89
Ipswich,	96,369.63	81,389.22	9,496.41	5,684.00	84.28	9.83	5.89
Swampscott,	173,379.74	132,740.96	21,653.25	19,185.53	76.47	12.48	11.05
Abington,	86,591.63	71,002.06	7,589.57	8,000.00	82.00	5.76	9.24
South Hadley,	51,512.10	47,723.97	3,788.13	—	92.66	7.35	—
Grafton,	58,631.33	52,713.32	3,918.01	2,000.00	89.91	6.68	3.41
65 Towns,	\$11,170,473.11	\$8,543,192.75	\$1,247,294.55	\$1,379,985.81	76.43	11.17	12.35

In the preceding table for the 65 large towns it will be seen that the largest percentage expended for maintenance purposes as compared with the total charges against revenue is found in the town of *Bridgewater*, namely, 98.94 per cent. The town of *Northbridge* shows the smallest proportion expended for this purpose, 62.91 per cent. *Watertown* shows the highest percentage of revenue expended for interest charges, 19.70 per cent, the lowest percentage being found in *Bridgewater*, 1.06. *Northbridge* expends more from revenue for debt requirements than any other town, 33.20 per cent, while three towns show no expenditures from revenue for debt requirements. In *Adams*, bonds were refunded amounting to \$37,000 but no payment was made during the current year, therefore no charge against revenue appears; in *South Hadley*, school bonds amounting to \$3,300 were issued but none were paid; while in *Bridgewater* the only debt issued was tax loans or temporary debt.

PLAN OF THE REPORT AND ANALYSIS.

This report is divided into three parts: Part I, consisting of tables of the financial transactions of the 33 cities of the Commonwealth; Part II, consisting of similar tables for the 65 towns having a population of 5,000 or over at the State Census of 1905; and Part III, consisting of a summary of receipts and payments for the 200 towns having a population under 5,000 that made returns to the Bureau. Each of the first two parts falls naturally into an arrangement by divisions as follows:—

Division *A*: Summary of Financial Transactions.

Division *B*: Receipts from Revenue.

Division *C*: Payments for Maintenance and Interest.

Division *D*: Indebtedness.

Division *E*: Cash Balances.

In our first report the cities were arranged in the several tabulations in the order of estimated population for 1906, the year covered by the report, while the towns were arranged in the order of the actual population, as determined by the State Census of 1905; for the cities also certain per capita statistics were presented. But all estimates of population for the inter-censal years are necessarily mere mathematical approximations, which for any given year are likely to be very wide of the mark of the actual population, and if used in computing per capita statistics may, therefore, all too readily be made the basis for drawing wholly unwarranted, if not vicious, conclusions.¹ Another element tending to vitiate per capita statistics based upon estimates is the fact that the result in such cases is obtained by using a dividend which at best may be de-

¹ Moreover, in 1907, the year covered by this report, it happened that there were special enumerations of the population of Lawrence and Haverhill which would naturally be used instead of an estimate as a basis for any per capita calculations for that year for those cities; and it would be obviously improper to use for purposes of comparisons the results of such calculations in conjunction with per capita calculations for other cities for which only an estimate of the population was available.

scribed as a mere guess, however accurate the mathematical process used in making it, and a divisor which is absolute; the quotient is accordingly nothing more than an arithmetical hybrid. These considerations are sufficient, in my judgment, to cast suspicion upon all per capita figures for inter-censal years; but there is the added fact that there are so many different methods in use among statisticians and public officials in calculating estimates of population that until there is some general agreement upon the formula which can be most satisfactorily used, it will be open to anyone dissatisfied with any given per capita tabulation based upon estimated population to make his own estimates according to such method as will furnish a result most agreeable to his purpose. The statistical output of the country is enormous, much of it being of such a character as to cast discredit upon statistical science, and it would seem that contributions to it whose value as a basis for drawing legitimate conclusions is extremely questionable, should be discouraged. For these reasons, therefore, after careful consideration, it has been decided to arrange the cities and towns in the various tabulations of this report, except as otherwise indicated, uniformly in the order of population according to the State Census of 1905, and to omit per capita computations. The figures for the population as determined by the 1910 census were not available when this report was prepared, but had they been it is probable that the figures of the 1905 census would still furnish a fairer basis for comparison with the financial statistics of 1907.

(A) *Summary of Financial Transactions.*

This division for both Parts I and II consists of a summary table or general survey of all the financial transactions of the 33 cities of the Commonwealth (pp. 4-23) and of the 65 towns having a population of over 5,000 (pp. 82-117). The several municipalities, with the exception of Boston, the largest city, and Brookline, the largest town, each of which has financial transactions of such magnitude as to warrant presentation independently of the other cities and towns, are arranged and graded, for purposes of comparison, according to the population of the State Census of 1905, the receipts being shown on the left hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page. This table if read in connection with the text of these introductory pages and the definitions of terms given on pages xxxviii-lii would appear to require no further comment.

(B) *Receipts from Revenue.*

Table II of Parts I and II (pages 26, 27 and 120-123) shows receipts from *General* and Table III (pages 28, 29 and 124-127) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue;

while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pages 30-36 and 128-141) is an exhibit of classified Departmental Earnings, (being the detail of Column D of Table III) from which may be seen the amount of revenue received by the several municipalities from their various departments. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities and towns have discovered opportunities for revenue from this source.

Table V (pages 37 and 142, 143) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (subclassified according to particular funds, as far as is practicable), and from miscellaneous sources.

Table VI (pages 38 and 144, 145) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 33 cities and a similar presentation for the 65 large towns.

It is of interest to note that of the total revenue receipts of the 33 cities of the Commonwealth 78.28 per cent is from general revenue sources and 21.72 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 80.90 per cent from general and 19.10 per cent from commercial sources. The table on the following page shows for the 33 cities the proportion of receipts for the classes of *General Revenue* specified in relation to the total from this source; also the proportion of receipts for the classes of *Commercial Revenue* specified in relation to the total:—

	CITIES. (In order of population, 1905)	GENERAL REVENUE					COMMERCIAL REVENUE						
		TAXES		Licenses and Permits	Fines and Forfeits	Grants and Gifts	Other General Revenue	Special Assess- ments	Privi- leges	Depart- mental	Public Service Enter- prises	Ceme- teries	Interest
		Property and Poll	From State										
BOSTON,	.	86.42	7.17	5.78	0.40	0.23	1-	4.41	1.96	12.95	73.63	0.57	6.48
WORCESTER,	.	81.51	9.60	8.14	0.33	0.42	1-	11.84	0.23	24.30	55.02	2.79	5.82
FAIR RIVER,	.	84.90	4.17	9.75	0.74	0.44	-	1.77	2.40	11.92	67.67	6.20	6.04
CAMBRIDGE,	.	90.79	8.41	0.17	0.24	0.39	-	10.51	4.06	12.05	67.37	2.97	3.04
LOWELL,	.	84.99	5.06	9.17	0.40	0.38	-	12.45	2.47	12.48	61.37	2.31	8.92
LYNN,	.	85.93	4.82	8.05	0.81	0.39	-	8.26	1.89	17.42	62.88	3.39	6.16
NEW BEDFORD,	.	82.79	7.77	6.68	0.23	2.53	-	1.53	2.67	15.48	69.96	4.39	5.97
SPRINGFIELD,	.	80.63	11.75	6.73	0.40	0.49	-	11.09	3.04	16.67	66.18	3.02	3.62
LAWRENCE,	.	80.96	3.03	14.97	0.61	0.43	-	11.84	1.90	11.68	62.33	6.00	7.25
SOMERVILLE,	.	91.73	7.10	0.16	0.49	0.52	-	13.81	2.46	15.52	65.50	-	2.71
HOLYOKE,	.	82.31	8.22	8.17	0.71	0.59	-	1.29	0.72	3.22	92.96	-	1.81
BROCKTON,	.	90.94	6.66	0.44	1.08	0.88	-	11.22	2.29	36.67	42.91	2.14	4.77
MAIDEN,	.	86.54	12.30	0.17	0.39	0.60	-	16.63	3.19	18.06	44.51	5.82	11.79
HAVERHILL,	.	83.54	6.07	8.90	0.82	0.67	-	6.55	3.25	21.19	56.74	-	12.27
SALEM,	.	87.93	10.11	0.21	0.86	0.89	-	5.24	-	24.57	59.60	2.88	7.71
CHELSEA,	.	94.42	3.95	0.77	0.70	0.16	-	6.77	1.62	9.60	75.90	-	6.11
NEWTON,	.	81.20	17.93	0.15	0.24	0.48	-	14.83	0.77	12.66	65.24	-	6.50
FITCHBURG,	.	89.60	7.54	0.37	0.38	2.11	-	7.53	0.06	17.06	65.66	4.26	5.43
TAUNTON,	.	78.88	10.44	9.54	0.50	0.64	-	0.56	2.96	16.70	77.38	1.06	1.34
EVERETT,	.	91.89	6.87	0.23	0.09	0.92	-	15.99	8.00	61.05	3.79	3.79	8.03
QUINCY,	.	95.14	3.90	0.24	0.49	0.53	-	16.09	2.34	6.66	59.75	2.81	12.35
WALTHAM,	.	91.61	6.96	0.32	0.42	0.69	-	7.04	-	15.25	63.85	7.48	6.38
GLOUCESTER,	.	85.86	5.02	7.89	0.61	0.62	-	3.28	2.95	14.35	71.22	-	8.20
PITTSFIELD,	.	85.59	5.17	8.03	0.76	0.45	-	13.60	3.08	11.48	67.10	-	4.74
NORTH ADAMS,	.	76.16	11.86	11.13	0.52	0.33	-	10.07	1.95	14.66	69.47	3.72	0.13
CHICOPEE,	.	78.62	9.42	10.53	0.75	0.67	0.01	3.95	3.44	5.21	84.35	0.62	2.43
NORTHAMPTON,	.	79.27	6.96	9.68	0.96	3.13	-	2.12	1.13	13.19	56.74	0.80	26.02
MEDFORD,	.	89.51	9.61	0.17	0.03	0.68	-	13.20	3.06	13.98	55.52	5.41	8.83
BEVERLY,	.	85.74	13.57	0.16	0.26	0.27	-	16.65	2.66	16.64	55.70	2.30	6.05
NEWBURYPORT,	.	90.67	8.06	0.33	0.62	0.32	-	6.62	0.58	20.30	53.97	0.27	12.26
WOBURN,	.	86.06	3.95	8.23	0.74	1.02	1-	5.31	2.99	19.34	59.67	3.98	8.71
MELROSE,	.	93.12	6.07	0.14	0.10	0.57	-	18.11	1.73	16.26	47.91	5.55	10.44
MARLBOROUGH,	.	85.07	5.27	8.06	0.47	1.13	-	0.36	2.05	28.72	61.96	-	6.91
33 Cities,	.	85.97	7.56	5.55	0.45	0.47	1-	7.28	2.04	14.59	68.13	1.70	6.26

1 Less than one one-hundredth of one per cent.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive, (pages 41-62 for the cities and pages 148-187 for the towns over 5,000 population) exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge. Under existing methods of borrowing and accounting, the requirements of several different departments are frequently consolidated into an *omnibus* loan for general municipal purposes and so designated, thereby making it practically impossible to distribute interest charges according to the purpose for which the money borrowed is expended. This can be done only by the general introduction of cost accounting systems unless the method of borrowing be changed so that bonds would always be issued for specified purposes.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, can not be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

The table for the cities on the following page (based upon Table IX, page 60) is of interest here as showing the proportion of *gross payments* for the several different departments of municipal service specified in relation to the total payments for current maintenance of all departments, though it is well to bear in mind that in some instances these payments may be partially offset by departmental earnings:—

INTRODUCTION.

Cities. (In order of population, 1905)	DEPARTMENTAL										Public Service Enter- prises	Cemet- eries
	General Gov- ernment	Protection of Life and Property	Health and San- itation	Highways and Bridges	Charities	Soldiers' Benefits	Education	Libraries	Recrea- tion	Unclasi- fied		
BOSTON,	7.37	20.96	11.72	11.81	7.50	1.42	21.98	1.93	5.50	0.98	8.26	0.57
WORCESTER,	5.31	19.31	10.50	14.98	7.94	1.78	31.22	2.42	1.63	0.27	3.59	1.05
FALL RIVER,	6.42	22.03	7.44	17.15	6.17	1.58	28.93	1.89	1.09	0.63	4.82	1.85
CAMBRIDGE,	7.07	18.73	11.07	18.10	3.01	1.51	30.44	1.51	2.69	0.20	4.35	1.09
LOWELL,	6.59	21.57	7.14	15.76	5.76	2.09	28.20	1.23	0.72	0.71	9.56	0.67
LYNN,	6.73	21.02	9.88	13.77	3.35	4.24	24.77	1.74	2.11	0.74	9.39	2.26
NEW BEDFORD,	7.68	20.89	9.09	13.12	5.31	3.17	28.49	2.08	2.23	0.33	4.44	2.60
SPRINGFIELD,	4.22	19.81	9.03	13.91	3.06	1.17	32.63	2.87	2.79	0.72	9.79	—
LAWRENCE,	5.33	17.66	7.76	16.83	1.96	2.09	29.09	1.92	1.44	0.69	7.62	1.49
SOMERVILLE,	6.50	18.18	11.52	12.25	3.05	3.83	34.61	2.24	2.12	0.32	5.38	—
HOLYOKE,	6.67	18.36	5.32	8.41	6.16	0.48	24.78	1.34	1.46	0.50	26.52	—
BROCKTON,	7.68	19.74	8.26	13.54	4.74	3.79	33.43	1.90	0.25	0.22	5.82	0.63
MALDEN,	5.56	18.75	7.17	14.07	4.43	2.22	36.20	2.77	2.19	1. —	4.48	2.16
HAYVERHILL,	6.32	18.87	4.41	14.20	7.36	6.42	32.71	3.39	1.39	0.29	4.57	0.07
SALEM,	6.08	21.50	6.96	13.35	7.54	5.79	26.09	2.07	1.22	1.67	6.34	1.39
CHELSEA,	8.05	20.71	8.08	12.05	4.28	3.74	35.09	1.42	1.50	1.28	4.89	—
NEWTON,	8.95	19.32	11.62	15.55	3.05	0.64	33.10	2.79	2.13	0.10	2.74	0.01
FITCHBURG,	5.69	17.06	5.32	17.40	9.02	2.95	26.48	1.84	0.68	1.17	10.57	1.82
TAUNTON,	6.14	19.20	4.93	10.55	5.36	2.64	29.15	2.23	0.35	0.42	18.05	0.98
EVERETT,	8.05	16.09	6.49	10.01	2.19	1.87	44.18	1.90	2.16	0.52	5.19	1.35
QUINCY,	8.49	18.49	5.16	15.88	4.50	2.10	35.61	1.59	1.54	0.38	5.05	1.21
WALTHAM,	6.69	18.04	9.19	13.31	3.14	2.50	27.07	2.15	2.04	0.37	12.15	3.35
GLOUCESTER,	7.31	23.00	2.37	18.82	6.80	4.43	26.38	—	0.73	0.63	9.36	0.17
PITTSFIELD,	8.84	17.84	7.27	17.68	4.91	2.58	33.93	2.46	0.54	0.46	3.49	—
NORTH ADAMS,	8.65	15.93	5.40	17.07	5.90	1.49	36.18	2.69	0.27	0.68	4.06	1.68
CHICOPEE,	6.03	15.66	2.52	15.00	6.98	1.94	28.46	1.54	0.30	0.80	20.13	0.64
NORTHAMPTON,	6.02	12.99	3.16	18.64	5.73	2.32	34.71	11.46	0.40	0.78	3.33	0.46
MEDFORD,	8.19	18.94	7.26	15.07	2.90	1.99	33.74	2.60	2.41	0.43	3.89	2.58
BEVERLY,	5.97	17.49	2.36	23.05	5.02	4.70	30.38	1.58	1.08	1.16	6.29	0.92
NEWBURYPORT,	7.14	16.51	4.04	19.24	8.03	9.47	23.77	3.39	0.57	0.82	6.88	0.14
WOBURN,	6.64	21.20	5.48	9.72	6.62	3.17	28.78	1.54	1.22	2.65	8.55	2.08
MELROSE,	7.44	13.67	4.97	16.42	3.06	2.20	25.18	1.81	1.80	0.89	10.27	2.29
MARLBOROUGH,	7.39	20.21	4.40	17.30	7.58	4.00	29.83	2.39	0.56	1.40	4.73	0.21
33 Cities,	6.93	20.08	9.63	13.52	6.22	2.08	26.78	2.05	3.32	0.75	7.79	0.85

1 Less than one one-hundredth of one per cent.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of services, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry. The differences seen in these comparative tables for cities and towns of approximately the same size, should, however, stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

One of the most interesting facts brought out by these tables of departmental expenses is in connection with payments for park purposes. Thus, it will be noted, by reference to Table VII, Section 9, on page 57 for cities, and on pages 176 and 177 for towns, that the municipalities embraced within the Metropolitan Park District, notwithstanding their contributions to the maintenance of the metropolitan park system, do not appear, by virtue of that fact, to have been appreciably relieved from the burden of maintenance of local park systems. Indeed, in most cases, the cities and towns in the Metropolitan Park District, in spite of their contributions toward the maintenance of the metropolitan park system, seem to be spending even more on their local parks than do cities and towns of corresponding size which are outside the Metropolitan Park District. For example, *Somerville* was assessed \$10,172.07 for the maintenance of the metropolitan park system although its local park system cost in the same year \$8,458.85, or more than was expended by the city of *Lawrence*, not in the Metropolitan Park District, on its parks. Again, *Malden*, which was assessed for \$6,539.32 for metropolitan park maintenance, expended \$5,596.31 on its local park system, as against \$4,844.85 expended by *Salem*, which is outside the Metropolitan Park District, for park purposes. So, also, *Taunton*, which is not in the Metropolitan Park District, expended for park purposes only \$848.97, while *Everett* expended \$1,810.76 on its local parks and contributed besides \$5,099 for the maintenance of metropolitan parks. *Waltham* likewise, although contributing \$3,743.64 to the maintenance of metropolitan parks, expended \$1,668.64 on its local parks, or more than either *Gloucester* or *Pittsfield*, both of which are outside the Metropolitan Park District. *North Adams*, *Chicopee*, and *Northampton*, all of them outside of the Metropolitan Park District, each expended less than \$800 for the maintenance of local park systems, while *Medford* expended \$2,089.06 on local parks and in addition contributed \$6,546.48 to the maintenance of the metropolitan park system. In each of the cases cited the cities specified are approximately in the same population class.

Similar comparisons of expenditures for water and sewerage purposes for municipalities within and without the Metropolitan District, respectively, would be exceedingly suggestive and may be made in some future publication devoted to a special analysis of the finances of the Metropolitan District. Whether these exceptional expenditures for park pur-

poses of the municipalities which are already taxed for the maintenance of the metropolitan system are in all cases justifiable, we do not pretend to say, but it is evident that whatever the benefits derived by the people of the Metropolitan Park District from the metropolitan park system, they have not served to convince the municipalities concerned of the desirability of lessening their appropriations for the maintenance of local park systems even though the metropolitan reservations may be ever so accessible to their citizens.

In analyzing the tables showing the cost of maintaining fire departments (pages 46 and 156, 157), it is important to bear in mind several considerations, in addition to the size of the cities, which may legitimately affect expenditures and explain differences. For instance, whether a city is spread out over level ground or is exceptionally hilly; whether the population is congested and is confined to a compact area or whether it is scattered over a large territory; whether it is an industrial or a so-called residential community; whether its firemen are principally "call" men or are employed on a permanent basis; whether the fire risk is regarded as comparatively great or slight; whether payment for hydrant service is a charge upon the fire department or whether it receives this service free; — all of these considerations may, and some of them doubtless ought to, if they do not, actually affect the amount of money which any given municipality expends for this form of protection of property, and it is for each to determine whether it is getting full value for the amount expended.

In making comparisons in the tables for towns it will be observed that certain towns show no expenditure for fire protection purposes. It must not be assumed, however, that these towns have no fire protection since, under the law, towns may organize into a fire district for mutual protection, the fire district forming a civil division independent of the towns composing it and being supported by a separate tax; and returns are not as yet made to this Bureau covering the expenditures of these districts.

Expenditures for police department purposes are, like those for the fire department, obviously dependent upon numerous considerations other than population, density and character of population being elements which may be of even greater importance in the problem of police protection and in determining its cost.

In the matter of education, it appears that the total cost of maintaining the schools in the 33 cities of the Commonwealth in 1907 was \$10,-842,655.41, of which \$7,653,494.36, or 70.59 per cent, was expended upon teachers' salaries alone. The city in which this expense formed the largest single item, in proportion to the total expense of maintenance, was *Somerville*, in which the percentage was 74.51; *Worcester* ranked second with 74.02 per cent; *Cambridge* ranked third with 72.85; *Quincy* ranked fourth with 72.72, and *Boston* fifth with 72.50. *Gloucester*, to a less

extent than any other city in the Commonwealth, devoted its school expenditures to the payment of teachers' salaries, 60.27 per cent of its total school expenditures being for this purpose. The following table is of interest as showing the relative proportion of salaries and wages to the total expenses for education in the several cities, the cities being separated into groups according to the population of 1905:—

CITIES. (In order of population, 1905)	Total Expenses	Teachers' Salaries	Percentage of Teachers' Salaries of Total Expenses
BOSTON,	\$3,925,180.99	\$2,845,794.61	72.50
WORCESTER,	663,053.13	490,812.60	74.02
FALL RIVER,	397,218.98	267,975.35	67.46
CAMBRIDGE,	527,845.49	334,524.80	72.85
LOWELL,	423,917.23	274,348.13	64.72
LYNN,	318,948.33	216,841.88	67.99
NEW BEDFORD,	325,357.40	207,356.76	63.73
SPRINGFIELD,	461,823.51	319,960.53	69.28
LAWRENCE,	273,684.44	188,305.99	68.80
SOMERVILLE,	359,161.03	267,601.11	74.51
HOLYOKE,	231,539.28	151,884.32	65.60
BROCKTON,	241,130.81	173,919.07	72.13
MALDEN,	217,719.97	153,783.04	70.63
HAVERHILL,	184,578.51	128,701.93	69.73
SALEM,	145,961.76	104,951.55	71.90
CHELSEA,	182,230.21	127,594.50	70.02
NEWTON,	275,728.28	197,090.35	71.48
FITCHBURG,	126,906.65	90,488.18	71.30
TAUNTON,	132,763.90	92,114.17	69.35
EVERETT,	177,462.08	122,248.19	68.89
QUINCY,	146,377.30	106,443.04	72.72
WALTHAM,	109,315.07	76,263.28	69.76
GLOUCESTER,	115,030.34	69,325.88	60.27
PITTSFIELD,	117,204.03	82,215.23	70.15
NORTH ADAMS,	97,322.13	64,449.61	66.22
CHICOPEE,	72,369.12	48,535.50	67.07
NORTHAMPTON,	84,991.70	55,260.01	65.02
MEDFORD,	126,516.22	88,978.17	70.33
BEVERLY,	106,562.32	71,959.05	67.53
NEWBURYPORT,	48,360.18	32,279.02	66.75
WOBURN,	64,644.69	44,645.74	69.06
MELROSE,	102,261.06	65,697.58	64.24
MARLBOROUGH,	59,489.27	41,145.19	69.16
33 Cities,	\$10,842,655.41	\$7,653,494.36	70.59

It would be interesting, but at present is not practicable, to show payments for salaries and wages for other municipal departments. Before leaving the reader, however, to analyze the tables of maintenance cost for other departments of municipal service, attention should be called to the fact that in classifying street cleaning as an expense of sanitation rather than of highways, it has been necessary in almost all cases to undertake the elimination of this cost from highway accounts; but this expense has sometimes been found to be so covered up in the highway accounts that it could not be segregated as desired for inclusion under the head of sanitary expenses. The presentation of sanitation expenses, as given in Table VII, Section 3C, must therefore be considered with this fact borne in mind and with the understanding that the figures are admittedly on this account not absolutely comparable.

In consulting the tables of expenditures for protection of life and property (pages 44-47 and 152-159), which include police and fire departments, militia, inspection, forestry, and other expenses for protection, it is worth noting that the expenditures on account of forestry, which consist largely of payments for moth and other insect pest extermination, are very much heavier in the cities and towns in the eastern part of the State than elsewhere. This, of course, adds materially to the cost of protecting life and property in these municipalities, as compared with cities and towns of approximately similar size in other sections.

From the interest tables (pages 62 and 186, 187) we note that the total interest burden of the 33 cities for the year covered by the report was \$9,268,827.80, of which \$5,043,430.51, or 54.41 per cent, was interest on the general debt, \$550,212.10, or 5.94 per cent, was interest on temporary tax loans, and \$11,227.35, or 0.12 per cent, was interest on other temporary loans, the remaining 39.53 per cent of the gross interest payments being for debt on account of electric light, gas, water, miscellaneous enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes and state assessments for armories and on account of grade crossing abolition. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,464,697.11, or 28.71 per cent of the total interest burden of the city, while, if the interest assessment on account of grade crossing abolition and state armories be taken into account (Boston being the only city in the Commonwealth paying a state assessment in the year covered by the report for all of these purposes), the percentage is 29.73 per cent of the total. (See also payments to the state sinking funds on page 73.) It will be observed that nearly 51 per cent (50.82) of Somerville's total interest burden is on account of metropolitan assessments. The several cities paying interest on account of each of the three forms of metropolitan debt are shown in the following table, the total interest payments, the interest payments on metropolitan assessments, and the proportion that these payments bear to the total interest payments being shown:—

CITIES.	Total Payments for Interest	Payments for Interest on Metropolitan Assessments	Percentages
BOSTON,	\$5,102,205.94	\$1,464,697.11	28.71
CHELSEA,	143,569.38	47,966.17	33.41
EVERETT,	107,595.26	37,781.12	35.11
MALDEN,	121,824.88	38,752.10	31.81
MEDFORD,	107,225.06	34,483.76	32.16
MELROSE,	70,727.42	23,842.24	33.71
NEWTON,	313,659.93	75,810.49	24.17
QUINCY,	138,212.64	54,362.48	39.33
SOMERVILLE,	180,440.60	91,694.18	50.82

(D) *Indebtedness.*

In Division D of Parts I and II is presented Table XI (on page 65 for the cities and on pages 190, 191 for the large towns) which shows the outstanding indebtedness classified by the character of the obligation; Table XII (pages 66 and 192) which shows the relation of indebtedness to valuation; Table XIII (pages 67-72 and 193-204) which shows the debt *transactions* for 1907, classified according to the character of the obligation; Table XIV (pages 73 and 204) which shows separately the sinking fund payments to the State; and Table XV (pages 74 and 205) which shows the method adopted by the cities and towns of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden, for we have already shown (page xxv) that 5.94 per cent of the total interest burden of our 33 cities is due to interest charges on account of temporary tax loans. Such loans, it is true, are not included in reckoning the limit of indebtedness under the law, but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. That is to say, in practically every city in the Commonwealth and in nearly all the towns, there is always an outstanding debt consisting of temporary interest-bearing loans which may be no sooner paid off than new loans of a similar kind are negotiated, and in addition to these temporary loans there is also in some cities and towns at the end of each year a certain amount of unpaid warrants or orders which must be treated as a liability, even though there is an offset in a sufficient amount of cash on hand. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI on pages 65 and 190 has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net debt of a municipality is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax loans, temporary grade crossing loans, or outstanding warrants or orders, because these debts are considered temporary and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, tax loans are offset by uncollected taxes; temporary grade crossing loans by revenue due from the Commonwealth or corporations; and warrants and orders by cash on hand. It appears from Table XII that *Cambridge* has the largest net debt in proportion to its valuation of any city in the Com-

monwealth, the percentage being 7.45; while *Somerville* has the lowest, 2.47 per cent. *Boston* is the thirteenth city on the list, with 5.34 per cent.

Among the large towns, *Athol*, the thirty-third in population rank, shows a net debt of 11.04 per cent of its total valuation, the largest of any of the towns over 5,000 population. *Bridgewater* shows no funded or fixed debt and therefore no net indebtedness. *Brookline*, the largest town in population, ranks fifty-seventh with a percentage of 1.62; *Hyde Park*, the second in population, ranks fifty-second with 2.06 per cent; and *Leominster*, the third in population, ranks thirteenth with 5.84 per cent.

The table of debt transactions (pages 67-72 and 193-204) is of interest as showing the amount of debt incurred during the fiscal year 1907 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking funds on account of armories (in the cities), grade crossings, and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's or town's debt incurred by the State on their account, and for this reason are excluded. It must be admitted that such an exhibit for a single year is not of itself conclusive as to the financial policy of any given city, but such a presentation continued through future reports will in the course of time enable comparisons to be made for a series of years, and should prove of importance in disclosing the tendency of different municipalities to increase or decrease the amount of debt incurred year by year. For the particular year under consideration, it appears that there was a net increase for the 33 cities in the aggregate of \$7,055,183.99 in the amount of their indebtedness. The net increase for the towns over 5,000 population in the aggregate amount of their indebtedness was \$1,275,912.76.

Included in the term "General loans" in the table of debt transactions are not only loans issued for general purposes but likewise all loans whether specified as for school, fire, police, etc., purposes, since these could not be shown separately by figures which would be comparable. We have also in this report felt constrained to include with general loans *all sums borrowed from trust funds* without differentiating between amounts thus obtained for which notes or other evidence of indebtedness have been given and amounts which have been merely taken and used without this plain requirement of ethics, if not of law, being complied with. In the form in which debt transactions have hitherto been reported to the Bureau, it has not been deemed prudent to undertake an exact presentation of the facts in such cases in the current report; but as the cities and towns are now (1910) being asked to make returns regarding trust fund transactions on a schedule specially prepared for the purpose, we anticipate being able to do this in future.

Payments to the state sinking funds on account of armories, grade crossings, and metropolitan sewer, park, and water assessments are shown

separately in Table XIV (pages 73 and 204). The aggregate amount thus paid for the 33 cities in 1907 was \$975,693.80, of which *Boston* paid \$690,105.60, or 70.73 per cent. The city paying the next largest amount to the state sinking funds is *Somerville* and that city paid \$42,975.65, or 4.40 per cent of the total amount. There are 23 towns of over 5,000 inhabitants which make an annual payment to the state sinking funds, the total amount paid being \$91,150.40. Of this amount, *Brookline*, the largest town in population, paid \$17,289.40, or 18.97 per cent, this amount including sewer and park assessments only. *Revere* ranks second, paying \$10,200.01, or 11.19 per cent, and this payment includes all three metropolitan assessments as well as assessments for grade crossings.

Table XV (pages 74 and 205) is of interest as showing the relative use by the 33 cities of Massachusetts of the two methods of meeting their debt obligations, namely, by payments to sinking funds and by the serial method, so called. The payments to the state sinking funds on account of armories, grade crossings, and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment. The table shows that at least six cities — *Somerville*, *Quincy*, *Gloucester*, *Pittsfield*, *North Adams*, and *Chicopee* — have abandoned the old method of paying off municipal debt by the establishment of sinking funds to which contributions are annually made from taxation, and have adopted the method of providing for a reduction of each loan by an annual charge against taxation which will continue until the whole amount of that particular loan has been paid, and which will also reduce the annual interest charge below what would be required under the sinking fund plan. The cities of *Boston* and *Worcester* appear by this table to pay their debt entirely by the sinking fund method, and *Taunton* and *Medford* are almost in the same class. *Salem* on the other hand appears, like the six cities above mentioned, to have been convinced of the advantages of the serial method, while numerous other cities are evidently in the same class. It is apparent that our municipalities are inclining more and more to the adoption of the serial method of meeting their indebtedness, and a presentation similar to Table XV in these reports from year to year will make an interesting record of progress in this respect.

(E) *Cash Balances.*

Table XVI in this division of Parts I and II (page 77 for the cities and pages 208, 209 for the large towns) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1907.

CONDITION OF MUNICIPAL ACCOUNTS AND REPORTS; ATTITUDE OF LOCAL OFFICIALS; PROGRESS MADE.

The Commonwealth, through numerous state departments, has for many years maintained more or less close relations with certain phases of local finances: Assessors make returns to the Tax Commissioner, whose duties require him to keep in close touch with them and with collectors of taxes; the school committees make returns of expenditures to the State Board of Education; the overseers of the poor make returns to the State Board of Charity covering the cost of poor relief; municipalities having gas and electric light plants make returns of cost of maintenance and operation to the Board of Gas and Electric Light Commissioners; the contributions of the Commonwealth to various communities for the suppression of the gypsy moth and, on the other hand, the assessments laid on certain communities for state highway purposes bring many of our cities and towns into relation with state departments; and for over 20 years, it may also be noted, the Commonwealth has not only gathered statistics of county finances but has exercised supervision over county accounts and accounting methods. The Legislature, therefore, in passing the Act of 1906 requiring all cities and towns, through their accounting officers, to make uniform returns of financial transactions to the Bureau of Statistics entered upon no new domain of legislation, encroached upon no sacred prerogative of local self-government, and imposed no new class of burden upon local officials. It but extended and broadened the function of reporting by local to state authorities, the desirability of which in various forms had been recognized for generations.

The law under which these statistics are gathered and published did not in terms, at the time of its passage, undertake to reform municipal accounting methods, but appears to have been based upon the theory that any needed changes would, in the long run, prove most effective if our public officials could be brought to make them in a measure voluntarily, after they themselves had come to appreciate their importance, rather than by an act of legislation to prematurely force radical changes upon municipalities unwilling or unable to reform systems which, however antiquated or defective, had served a complacent and tolerant local constituency for generations. Instead, therefore, of meeting the question in the manner which was theoretically most logical by requiring a general installation of uniform classifications in municipal accounts throughout the Commonwealth as a basis for making returns to a central bureau, our Legislature provided merely that the Bureau should furnish municipal accounting officers with a schedule on which they were to make their returns as best they might from such records as had always been kept, that is to say, from books lacking uniformity as regards classifica-

tion of accounts and, in many cases, representing inadequate accounting methods.

The difficulties with which the Bureau has had to contend in the effort to compile comparable statistics of city and town finances under these circumstances can scarcely be appreciated by any one unfamiliar with the conditions; as was said in our first report "to undertake the examination, classification, and consolidation into comparable form of the receipts and disbursements of 354 municipalities, hardly any two of which kept their books of accounts on the same basis, was to plunge into a veritable statistical jungle." In the course of the field work and office editing which is necessary to put the schedules into proper condition for tabulation, comparison, and analysis, instances in which departmental accounts cannot be made to balance so as to check up with the treasurer's cash as given in the published reports are of common occurrence, while trust fund transactions which are independent of the city or town treasurer's jurisdiction furnish an element of complication frequently requiring much time and ingenuity to adjust satisfactorily. In many, if not a majority, of our Massachusetts towns, each department keeps its own accounts and neither the town treasurer nor any other one person has a record of the purposes for which all town money is spent, so that the co-operation of numerous officials is frequently necessary in order to furnish the information desired for a complete statement of the town's finances. Again, there is sometimes conflict of opinion as to whose duty it is to make out the Bureau's schedules; thus the treasurer or auditor passing out of office, being no longer a town official, is apt to be indifferent as to his duty to make out a return for the past year, while his successor, a new man, pleads insufficient familiarity with the accounts to do so. This is also an indictment of existing methods or lack of methods; obviously accounts should always be in such form that a citizen deemed to be of sufficient intelligence to keep the town books should be able to tell what they mean, and hence be able to make returns to this Bureau.¹

Many town officials do not seem to understand why the information which the Bureau of Statistics undertakes to gather and publish cannot be obtained from town reports, and our schedules are sometimes returned in blank accompanied by a copy of the town report with the ingenious suggestion that we make our compilations from that document. If we were dealing with each town separately, this would be difficult enough, as many of our local officials fail to render an accurate and intelligent accounting to their own citizens, such as ought to be required of them irrespective of the demands of a state department; but since one of the principal purposes of our work is to compile the financial data of our cities

¹ A remedy for these conditions has now been furnished for all towns that would apply it by the new town accountant law (Chapter 624 of the Acts of 1910, see page 284), which provides that the selectmen, by vote of the town, may choose a special accounting officer who shall keep, in properly classified form, all the accounts of the town and audit all bills before they are paid.

and towns upon a basis which will make them as nearly comparable as possible, it ought to be understood that no headway whatever can be made by attempting to rely wholly upon official documents. A common characteristic of these reports is a list of names of persons or firms to whom money has been paid but with not the slightest clue as to what the expenditure was for. If these documents are any reflection of local public opinion, the people in some of our cities and towns would seem to be vastly more interested in being informed as to what various individuals get out of the public than they are in the really important question as to what the public gets out of the individual who renders it service or sells it supplies.

The blanks on which the returns for 1907, on which this report is based, were to be entered, were mailed simultaneously to the accounting officers of the 354 cities and towns of the Commonwealth on April 3, 1908. It was not until July 27, 1909, over 15 months afterward, that the last city schedule was returned to the Bureau. The last of the towns of over 5,000 inhabitants to make return did not do so until August 31, 1909, 16 months after the schedules had been sent out, and repeated prodings by letter or visit of a special agent were necessary to accomplish even this belated result. The returns having been received by the Bureau had then to be subjected to examination and verification, and this necessitated in turn more or less additional correspondence and, in the case of 30 of the 33 cities and 62 of the 65 large towns, a personal visit by a special agent, since it was impossible to tabulate the returns as made even by accounting officers who were most anxious to meet the requirements of the law but who had failed to properly classify their entries on the schedules. To make these visits and personal examinations of the accounts, frequently involving the travel of long distances, calling upon town officials at their homes or places of business and awaiting their convenience for interviews after hours, the Bureau had, during the greater portion of this period, the services of but two agents, and a part of the time of only one.

Under the circumstances described two years have elapsed between the publication of our first and second reports, and the latter now issued in the autumn of 1910 comprises the data for approximately the calendar year 1907. That the practical value of these statistics to administrators and students of municipal affairs would be greater if they were more timely is not to be disputed; but this is a defect which public opinion and legislation must be trusted to ultimately remove. We have faith to believe that it is only a question of time when municipal officers who are either incompetent or indifferent to their responsibilities will be aroused by the citizens and taxpayers, perhaps rudely, from their slumbers; and that competent, hard-working officials, who themselves have long since seen the necessity for reform in accounting methods, but who have preached it in vain, will find substantial encouragement in an awakened and enlightened

public sentiment. Meantime, we are obliged to concede that we must rely for the desired data primarily upon appeals to the public spirit of local officials and their willingness to comply cheerfully with the laws of the Commonwealth. The roll of Massachusetts cities and towns whose local affairs are in the control of citizens of the type last mentioned is happily already considerable, and the list of those who are beginning to appreciate the significance of this work in its relation to efficient public service by undertaking a revision of their accounting methods is appreciably increasing.

The returns from the cities and towns upon which our first report, covering the year 1906, was based, were furnished to the Bureau on a schedule which, compared with that sent out in 1910 to be used in reporting the financial transactions of 1909, was, it must be admitted, exceedingly crude. It was not altogether unnatural that this should be so, since the Bureau, having had imposed upon it a venture in a new and untrodden field of inquiry, could have at the outset none of the knowledge which can come only through practical experience in dealing with actual conditions; and in the collection of the information which it sought to secure, statements of local officials and published figures in city and town reports could not, with the limited equipment of the Bureau for the new work, be subjected to that careful examination, verification, and editing which has since been found essential. The preparation of schedules and the translation of data after they have been obtained into intelligible tabulations have of necessity been matters of evolution; and because of this fact, involving numerous changes in both classification and method, comparison between the statistics of the reports for 1906 and 1907 cannot fairly be made.

The chief merit of our first effort to present comparative statistics of the cities and towns of Massachusetts was, therefore, not so much the value of its statistical presentations as the opportunity it afforded of arousing the civic conscience of the cities and towns of the Commonwealth. This influence, actively at work during the past two years, has found concrete expression in the action of various city governments and town meetings which have called for an expert audit of accounts, — in some instances the first ever undertaken in the history of the municipality, — and accompanied by a recommendation that a new system be installed in accordance with the classifications prescribed by the Bureau of Statistics. Such an examination or audit, in various degrees of completeness, has been made of general or departmental accounts by public accountants employed for the purpose, or by investigating committees, in the cities of Everett, Gloucester, Haverhill, Lawrence, Lowell, Lynn, New Bedford, Quincy, and Worcester, and in Boston by the Finance Commission; and in the towns of Billerica, Braintree, Cohasset, Framingham, Newbury, Peabody, Reading, Revere, Rockland, Southbridge, Swampscott, Wakefield, Water-

town, Wayland, Wellesley, and Whitman, while in Townsend and perhaps other towns the by-laws have been amended so as to require the treasurer to classify his accounts, as far as practicable, in conformity with the schedules of the Bureau of Statistics. We would not have it inferred that this is a complete list of municipalities in Massachusetts which have taken steps toward a reorganization of their accounting systems, either by definite action of the city government or town meeting, or by the initiation on the part of progressive citizens of a movement in behalf of a reform in local financial methods, but the cities and towns mentioned are fairly representative of the awakening that is undoubtedly taking place on this important subject in our Commonwealth; and the demand upon the Bureau of Statistics for information and assistance by letter and personal visits is continuous and increasing.

THE NEW LEGISLATION OF 1910. .

The Legislature of 1910 passed the following acts¹ relative to the conduct of town finances which are intended to promote better systems of accounting:

Chapter 616. — An Act Relative to the Form of Notes to be Issued by Towns for Money Borrowed.

Chapter 624. — An Act to Authorize the Appointment of Town Accountants, and Prescribing their Duties.

Chapter 598. — An Act Relative to the Auditing by the Director of the Bureau of Statistics of Municipal Accounts.

Of these new acts, the one of most immediate importance is Chapter 616, which requires town treasurers, on and after January 1, 1911, in issuing notes, to use standard forms to be furnished by the Director of the Bureau of Statistics and requiring all town notes to be certified by said Director. This legislation was based upon a recommendation of His Excellency the Governor, who, in his annual address to the Legislature in January last, said: —

MUNICIPAL ACCOUNTING AND REGISTRATION OF MUNICIPAL LOANS.

The Bureau of Statistics is doing a large amount of work in connection with municipal accounting reform. It is a legitimate function of the Commonwealth to assist its municipalities, and especially the towns, in devising methods by which their affairs can be better administered to their own advantage, and it is highly desirable that it should do so in the interest of all our citizens and of investors in municipal securities.

The very unfortunate occurrences which came to light during the past year in connection with the finances of the town of Framingham have brought forcibly to the attention of the people the necessity for some reform in the method of issuing municipal loans.

I suggest that some plan be adopted requiring the registration and cer-

¹ For the text of these several acts see the Appendix to this report, pp. 281-288.

tification in the office of the Bureau of Statistics of all town and city loans. This arrangement should be most carefully thought out and made as thorough as possible, and yet the system should not be too expensive. A proper charge for all registration and certification of the loans should be made to the towns and cities having it done. I believe the registration and certification of such loans would cause them to sell at a higher price, so that the charges for having it done would be no hardship to the municipalities, while it would be of material advantage to investors.

There are many people interested in this subject who have suggested various methods by which this can be done, and I submit the general subject to your attention, with an earnest request for prompt and wise action.

The Legislature, in acting upon this recommendation, decided not to include cities within the scope of the act, and also to exclude from its operation bonds, as differentiated from notes, issued by towns. This will doubtless result in towns more generally confining their issues of notes to loans in anticipation of taxes or for other purely temporary purposes for which short term notes, payable directly from taxation, are most convenient; serial bonds will also displace serial notes in those towns which have hitherto issued the latter.

Pursuant to the requirements of the act referred to, books of engraved blank notes will be furnished town treasurers before January 1, 1911, each note being serially numbered and attached to a stub, on which the treasurer will be required to enter certain information to be kept as a permanent record of the transaction, — such as the date of the town meeting authorizing the loan, the purpose of the loan (whether in anticipation of taxes or for some other object), the total amount of the loan authorized, the amount of the note, the amount of previous issues of the loan, the date of issue of the note, the person to whom the note is payable, the place of payment, the rate of interest, and a statement as to how the interest is made payable (*i.e.*, whether annually, semi-annually, or discounted). A blank form will also be furnished, on which the town clerk must certify the exact text of the vote of the town meeting authorizing the loan; also that the persons who sign the note as treasurer and selectmen are, in fact, the treasurer and selectmen duly qualified to act as such.

When the treasurer wishes to issue a note, he will use one of the blank forms furnished by the Bureau of Statistics, which, after being carefully filled out, he must transmit, together with the town clerk's certification as provided for, to the Bureau. The receipt of the note by the Bureau will then be acknowledged by letter to the town treasurer, the town clerk, and each of the selectmen whose names appear on the note as the signers thereof, and they will be requested to return certificates identifying their signatures to the note. If the Director of the Bureau of Statistics, upon examination, finds that the note appears to have been duly issued in accordance with the vote of the town and to have been signed by the duly qualified officials thereof, he will so certify on the face of the note. The

note will then be returned by registered mail to the treasurer of the town. In accordance with the law, there will be charged for the certification of each note a fee which, it is intended, shall be sufficient to cover the cost of furnishing the forms and incidental expenses of certification. All official papers pertaining to the issue will be open to inspection to any interested person at the office of the Bureau of Statistics in the State House.

In his annual report to the Legislature in January, 1910, the Director of the Bureau of Statistics made the following recommendations intended to furnish to our municipalities the legal machinery by which, if they choose to do so, they may readily reform their financial methods:—

1. Legislation having for its object the introduction of improved systems of accounting, and an examination of city and town accounts by the Commonwealth similar to that which has been conducted by the Commonwealth for many years with respect to county accounts.

2. Legislation providing for the fixing of responsibility in towns upon one officer somewhat analogous to the auditor in cities, who may be required to keep an account of all the financial transactions of the town.

The Legislature, in response to the first of the above recommendations, enacted Chapter 598, entitled "An Act Relative to the Auditing by the Director of the Bureau of Statistics of Municipal Accounts," which provides for an audit and the installation of an accounting system in accordance with the classifications of the Bureau of Statistics upon petition of the city council of a city or of the citizens of a town. In response to the second recommendation, Chapter 624, entitled "An Act to Authorize the Appointment of Town Accountants, and Prescribing their Duties," was enacted. These two acts, it should be noted, are permissive and are dependent upon the initiative of the citizens to give them force. So far as the towns are concerned, they should go hand in hand, being complementary to each other; but of the two, the more important is that providing for the creation of the office of town accountant, since any "system" of accounting which might be installed in response to a petition under the provisions of Chapter 598 would be likely to fall considerably short of effecting a satisfactory and permanent reform in accounting methods, unless the town were disposed at the same time to provide one responsible official, who should receive a fair compensation and whose duty it should be not only to keep the town's books (instead of continuing the present practice of having this done by a variety of local officers and boards), but to audit the bills of all departments before they are paid and to compile for the benefit of the citizens at the end of the fiscal year a concise, classified statement of the town finances; and manifestly, such an official, who would audit the treasurer's accounts, should not be the town treasurer or any other officer who has occasion to receive or disburse public money.

CONCLUSION.

In the foregoing pages we have suggested some of the difficulties encountered in the attempt to compile reliable data relating to the finances of our Massachusetts municipalities without thorough reform in accounting and budget-making methods; but while bearing in mind that accounting and budgetary reform is essential to and lies at the very foundation of any plan of trustworthy municipal statistics, we should not fail to remember that the public as a whole cannot be expected to concern itself greatly with bookkeeping technique. Even excellent accountants are too often unable to see beyond their books and have not the imaginative faculty needed to enable them to select the essential facts for presentation to the public, which wants to know — or ought to want to know — what the sources of municipal revenue are and how and for what purposes its money is being spent; and this information it cannot get from reports, however accurate, which are little more than mere transcripts of ledgers and cash books accompanied by no effort to arrange and group the figures in such manner as to give them real significance. City and town officials should, therefore, not only know how to keep books and records accurately and systematically, but they ought also, in order to round out their capacity for usefulness to the people, to possess the qualification of being good reporters.

But however well classified and properly kept municipal accounts may be, and however carefully data gathered from them may be compiled, it must not be expected that these statistical presentations of municipal finances will answer all the questions that might be asked by those interested in efficient local government the moment the tables are open to view, nor that they will prove in themselves a complete panacea for maladministration. No claim is made for them that they possess any magic power by which imperfect human beings charged with the management of public affairs will suddenly become transfigured into angels of light. A distinguished municipal statistician has well said: "Comparative statistics must be mixed with brains or they are worthless. You must employ intelligence and sound judgment in the use of comparative tables of municipal financial statistics or your deductions will be faulty or misleading. Some persons point to this fact in objecting to the value of such statistics. They do not wish any statistics unless they can by them settle off-hand any questions which may arise concerning city government. These people should learn before making the foregoing objection that there is no royal road to knowledge for the men who will not take time to study and think."¹ If the data in these reports serve no more immediate purpose than as an incentive to local investigation, the stimulus thus afforded must be of immeasurable value in ultimately raising the standard of municipal

¹ Dr. L. G. Powers. Address at a conference of municipal accounting officers, Boston, Jan. 18, 1908.

administration in our Commonwealth and giving the people a truer perspective in the oversight of their public affairs.

In concluding these introductory pages, I wish to express the obligations which the officials of our several cities and towns and the ever increasing public constituency interested in municipal financial reform owe, with me, to the special agents and clerks of the Bureau, upon whom has rested the arduous task, performed with painstaking fidelity and patience, of ascertaining facts often buried in obscurity and of making the countless computations and verifications which were necessary to the preparation of this report. These have included Mr. Harry T. Upham, for many years city auditor of Cambridge; Mr. Theodore N. Waddell, formerly an expert of the Census Office in the examination and classification of municipal accounts; Mr. Edward H. Fenton, for several years town accountant of Brookline; Mr. William G. Grundy; and Miss Hannah M. Varney, the latter having charge of the verifications and the preparation of the tabulations for the printer.

CHARLES F. GETTEMY,
Director, Bureau of Statistics.

STATE HOUSE, BOSTON, October 15, 1910.

DEFINITION OF TERMS.

Revenue Receipts. *Revenues*, as defined by the United States Bureau of the Census, "are those amounts of money or other forms of wealth provided or obtained for meeting governmental expenses, outlays, and indebtedness by nations, states, and municipalities (1) from the exercise of governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental use; (3) from the performance of services for compensation, and from the furnishing of material objects for a valuable consideration; and (4) from the operation or management of productive enterprises, investments, and properties of the government."¹ Condensing this definition of revenues, revenue receipts may be said to fall within two principal classes: 1. General; 2. Commercial.

General revenues are moneys accruing to the municipal treasury under the general taxation and police powers, and from donations or grants from various sources, in return for which the municipality renders only a general service *without special regard to the possible benefit to be derived by the taxpayer in his capacity as an individual*. It is for this general service that a person pays taxes in various forms, including fees for permission to engage, as an individual, in certain gainful occupations, which, because of their character, the law has said must be under regulation in the interest of the community as a whole. His returns for these contributions to the public treasury are the maintenance of order, the protection of property against fire, the conservation of the public health, the education of all the children in the community (a matter which is presumed to concern him, whether he has children of his own or not), and the various other things which he expects the municipality to expend money for, though from many of them he may receive only an indirect benefit. The Bureau of Statistics classifies General Revenue as follows:—I. *Taxes*; II. *Licenses and Permits*; III. *Fines and Forfeits*; IV. *Grants and Gifts*; V. *Other General Revenue*.

I. **TAXES.** We define a tax as "a *general compulsory* contribution of wealth collected, in the general interest of the community, from individuals or corporations by an exercise of the sovereign power of the government, *and levied without reference to the special benefits which the individual contributors*

¹ U. S. Bureau of the Census, Special Report on the Statistics of Cities, 1906, p. 8.

may derive from the public purposes for which the revenue is required.”¹ In accordance with this definition, the Bureau of Statistics recognizes five sources of taxation from which the cities and towns of Massachusetts obtain revenue, namely: 1. *Property*; 2. *Poll*; 3. *Corporation* (except street railways); 4. *Street Railways*; 5. *Bank*.

II. LICENSES AND PERMITS. The second division of General Revenue is “Licenses and Permits,” by which is meant the privilege granted to persons or corporations of engaging in business or performing a specific act which the State has determined should be subject to public supervision or regulation in the interest of society through what is known as the police power. The words “license” and “permit” as they occur in our statutes do not appear to have been used with any definite perception of distinction between them, and indeed are commonly used as if they were synonymous. Yet the privileges granted under one term or the other fall naturally into two quite distinct classes. Thus, a *license* is presumed to convey the idea of time, *i.e.*, it is issued for a certain period, at the end of which the privilege granted ceases; whereas a *permit* is the granting of authority to perform a certain act which without such special grant would be illegal. For example, when the privilege of selling liquor is granted, a license is issued which is void upon the expiration of a specified period, and the license must be renewed if the business operated by virtue of its provisions is to be legally continued; but the authority granted a corporation to open a street or to set an electric light pole involves the performance of a specific act, which, when completed, becomes a closed transaction, and we call the certificate of such granted authority a *permit*.

The distinction thus made by the Bureau of Statistics between licenses and permits may not of itself seem important, but the desirability of treating receipts from permits as such, in a classification of municipal finances, rather than as departmental receipts, should be clearly understood. For example, receipts on account of sewer or street opening “permits” are not, properly speaking, commercial revenue, and hence should not be treated as departmental earnings of the sewer or highway departments, any more than receipts from liquor licenses are properly to be regarded as earnings to be credited to the police or licensing department. Yet, while the latter treatment is seldom, if ever, followed in municipal accounting, the former method of treating permits is quite common. This consideration, if no other, justifies the Bureau in keeping the receipts from

¹ U. S. Bureau of the Census, Special Report on the Statistics of Cities, 1905, p. 40.

permits separate from, but in conjunction with, licenses as a form of general revenue.

We do not deem it necessary to take specific account of any single form of license except liquor, and therefore classify receipts from licenses as: 1. *Liquor*; 2. *All Other*. The principal licenses included under *All Other* are:—*Amusement; auctioneers; billiard tables and bowling alleys; intelligence offices; junk; milk; pawnbrokers*, etc.

III. FINES AND FORFEITS. Revenue receipts from Fines and Forfeits are of three general classes: 1. *Court Fines* which are imposed by a *court* as punishment for an offense committed in violation of law, including all receipts from cases in *criminal* actions, all moneys obtained from the sale of goods or other property seized for violation of law, and all moneys received from forfeited bail; 2. *Penalties for Violation of Department Regulations*, namely, the so-called fines imposed by some municipalities upon policemen, firemen, or other employees; 3. *Forfeitures on Account of Breach of Contract*, consisting of amounts forfeited from cash or bonds deposited for the performance of contracts, etc., when the same have not been faithfully carried out; also receipts from public service corporations in the nature of penalties for failure to comply with laws, ordinances, or contracts.

IV. GRANTS AND GIFTS. The term "Grants and Gifts" is used by the Bureau of Statistics to describe those classes of donations made to municipalities which are generally intended for immediate expenditure to meet current expenses or to be expended as soon as possible for outlays (*i.e.*, contributions which are *not intended to be kept as permanent trust funds and invested*). The word "grant" is used to embrace the amounts received by municipalities from other civil divisions (*i.e.*, the Commonwealth or the county) for various purposes, the burden of local taxation being presumably relieved by the amount of such contributions. For the sake of distinguishing such free contributions from those frequently made by individuals, usually in the form of bequests, we employ, to describe the latter, the word "gifts," whether they are for a general or specific purpose. The general title, "Grants and Gifts," is therefore subdivided into: 1. *Grants from Other Civil Divisions*; 2. *Gifts*.

V. OTHER GENERAL REVENUE. This classification is intended to provide for receipts of a general revenue character which cannot be properly classified under I, II, III, or IV above; for example, contributions to conscience funds, so called; money found on unidentified dead bodies, etc., which, the ownership

not being ascertainable, is turned into the municipal treasury. Revenue receipts from such sources, while not likely in individual cases to be large, sometimes amount to a considerable aggregate, and are of sufficiently frequent occurrence to warrant their being accounted for separately.

Commercial revenues, as distinguished from general revenues, are moneys accruing to the municipal treasury from property owners or citizens *in return for a particular service rendered*, including improvements calculated to permanently enhance the value of property, or thing of value furnished, to the individual by the municipality, *i.e.*, the term "commercial revenue" conveys the idea of a definite *quid pro quo* on the part of the city or town; and the citizen who pays special assessments, whether voluntarily or under compulsion, may be supposed to have something more tangible to show for his contribution to the treasury than simply the privilege of living in an organized state of society, with the protection to life and property and the general social advantages which such a privilege implies. In other words, when a citizen makes to the public treasury a contribution of the kind which we class as "commercial revenue," it is a payment *in addition* to what he must pay as his share of the revenue which it is incumbent upon the municipality to raise for *general* purposes, and he does so for the purpose of obtaining in return a certain special benefit to himself as an individual. Thus, if the municipality levies what is popularly called a "special assessment" on his property, it is bound to give him a *special* benefit which accrues to his property and presumably enhances its value; or he buys an old piece of furniture of a department; or electric lighting; or water; payments for these are for *special benefits or privileges, or purchases of services or things* with respect to which the individual citizen and the municipality bear to each other the direct relation of buyer and seller. Hence the revenue derived by the municipality from such transactions is distinctly commercial in character. The Bureau of Statistics classifies Commercial Revenue as follows:— I. *Special Assessments*; II. *Privileges*; III. *Departmental*; IV. *Public Service Enterprises*; V. *Cemeteries*; VI. *Interest*.

I. SPECIAL ASSESSMENTS. Because special assessments are closely analogous to, and possess substantially the attributes of, a tax, it may be urged that in a classification of municipal receipts they should be treated as one form of tax receipts, and have a position in a tabulation under the heading "Taxes" and co-ordinate with "Property," "Poll," "Corporation," "Bank," and "Street Railway." This would, of course, necessitate the inclusion of special assessments within the category of *general*

revenue; but if our definition of commercial revenue (see p. xli) is justified, special assessments must logically be classified as a subdivision of the latter. Moreover, *it is important to differentiate so-called taxes which are in the nature of special assessments from general revenue taxes assessed upon real estate, polls, and various classes of corporations.*

The citizen should be able to ascertain, and fiscal officers should be able to state accurately, what proportion of the general property and poll taxes assessed is collected from year to year, what proportion is abated, how nearly these general revenue taxes may be depended upon to meet the current running expenses of the municipality, and to what extent it may be necessary to resort to other means of revenue; and the citizen owning no property subject to special assessments and liable only for the payment of a general tax should know if the tax collections are manipulated in such a way that his general tax payments are being utilized for the purpose of conferring special benefits upon individuals who should be called upon to pay for the same through special assessments. The taxpayer is also entitled to know if special assessments are being treated by the municipality as taxes, in the sense that they are included in the amount to be raised by taxation within the "tax limit" fixed by law for general municipal requirements. Unfortunately, the practice is not uniform in this respect, and comparisons of tax rates which are frequently made without taking into account this consideration, are, therefore, to a certain extent fallacious.

We classify as special assessments receipts on account of service when the individual is especially benefited yet does not receive the entire benefit of the improvement, paying only a portion of the cost thereof. When the individual receives the entire benefit and is charged with the entire cost we treat the receipt as departmental revenue.

In the different cities and towns the terms used vary, as do the methods of making assessments. Sidewalk assessments are based on the number of front feet of lot. If the property owner pays in advance of the improvement the item is often entered in the report as "advances." Sewer assessment charges are sometimes termed "betterments," sometimes "entrance fees," "house connections," or "permits." In determining whether the receipt is an assessment or not we follow the general principle as laid down in the preceding paragraph.

Some cities and towns put in the sewer systems at the time a new street is opened or an old one paved, and when individuals wish to have the benefit they pay an "entrance fee" or a "per-

mit" which represents a portion of the cost of construction. In some cases a sewer is constructed through an unimproved district to reach another district, and assessments are not made until such time as the owners of property connect with the sewer; then a "permit" or "entrance fee" is assessed covering a portion of the original cost, and equivalent to the amount paid by those connecting with the sewer at the time of its construction.

In our tabulation the receipts have been considered as (a) *revenue for expense* or (b) *revenue for outlays* in accordance with the following rules:

If the improvement was made from a bond issue and the assessments were applied to the payment of bonds, interest, sinking fund charges, or maintenance of the department, then assessment receipts were considered as revenue for expense. If the assessment receipts were credited direct to the construction account and were used as a working capital for construction, they have been considered as revenue for outlay. In the case of an appropriation made for construction and included in the tax levy, the assessment being credited to the general treasury, we have considered the receipt as revenue for outlay.

II. PRIVILEGES. Privileges differ from *rents* in that, with the latter, exclusive control and use of the property is given to the tenant, while privileges give no control whatever, but permit only a joint use with the public of the street or other public property. Thus, a corporation operating a street railway system, though it may be given a franchise which excludes other corporations from the use of the same streets, cannot exclude the public from such use jointly with it.

Several subclassifications of that source of commercial revenue included in the term "Privileges" have been suggested by the United States Bureau of the Census, but in Massachusetts two would seem to suffice for present local conditions. These are denominated as: 1. *Public Service Privileges*, often popularly referred to as an "excise" or "franchise tax," and involving payment for the use of the highways either over, across, upon, or under the streets or alleys where such use is absolutely essential to the conduct of the business in connection with which the privilege is granted; 2. *Minor Privileges*, which differ from public service privileges in that the use of the streets, sidewalks, etc., thus granted is only *incidental* to the conduct of business, and not absolutely *essential* to it, as is the case with public service privileges. Examples of revenue from the granting of minor privileges are payments to the city for the privilege of maintaining private sewers or drains under the streets; and fruit

stands, market stalls, etc., on the sidewalk. Such privileges are not infrequently referred to as permits, but are not properly such in accordance with the special definition given that term (see p. xxxix).

III. DEPARTMENTAL. These revenues are the incidental *earnings* of the various offices or departments into which the municipal service is or may be organized for the convenience of administering the several functions of local government which are essential to the protection of life and property and the development and maintenance of social efficiency. The functions of these departments being performed for all citizens alike, irrespective of the benefits which individuals may derive from them, the revenues which they attract to the municipal treasury are of an incidental character, likely to fluctuate, and to have little relation to the expense necessary to their maintenance. Hence it is not ordinarily anticipated or expected that these departments or services shall be self-supporting, though their aggregate receipts from services performed for, or material objects furnished to, individuals may sometimes be considerable.

It is of great importance that accountants and others interested in the application of a scheme of scientific classification to the accounts of our cities and towns keep constantly in mind the necessity of adhering strictly to the proposition that departmental receipts should include only the *earnings* of the department. By this is meant receipts of the department for compensation or reimbursement for a specific service performed for, or thing of value sold or furnished to, an individual. The fee which may be charged by a department in issuing a permit or license is not an earning of the department *unless it is accompanied by the performance of a service*; but if, in addition to exacting a fee for a permit, the city or town, through a department, renders some actual specific service, the amount received for the same is properly an earning of the department, and should be so treated. For example, the fee of \$1 charged for giving information relative to municipal liens on real estate, in accordance with the provisions of chapter 299 of the Acts of 1908, should be credited as a receipt of the collector's department which has in this manner rendered a specific service that should be paid for; but the payment of marriage license fees to a city or town clerk in no sense constitutes an earning of the clerk's department, and should not be credited as a receipt thereof, since the clerk in such case acts merely as an agent of the municipality in collecting one of its numerous items of revenue.

The division of municipal services performed through admin-

istrative departments which has been adopted by the United States Bureau of the Census, the Massachusetts Bureau of Statistics, and by other states which have taken up the work of systematizing municipal accounts, as the standard for a uniform classification of accounts for these several departments, is as follows: 1. *General Government*; 2. *Protection of Life and Property*; 3. *Health and Sanitation*; 4. *Highways and Bridges*; 5. *Charities*; 6. *Soldiers' Benefits*; ¹ 7. *Education*; 8. *Libraries*; 9. *Recreation*; 10. *Unclassified*. This classification is so natural and logical as followed out in the column headings of the tables in this report that it will be found, we think, sufficiently self-defining and self-descriptive.

IV. PUBLIC SERVICE ENTERPRISES. This classification includes those departments or offices of a municipality which are organized for the purpose of providing the public, or the public and the municipality, with some utility involving a special privilege in the highways or the use of other public property. The public utilities owned by municipalities in Massachusetts, as classified in this report, are those which pertain to the distribution, by means of plants or systems owned or operated by the municipality, of: 1. *Electric Light, including Gas*; 2. *Water*; 3. *All Other*, including rents from markets, fees for the use of public scales, rents from docks and wharves, income from ferries, and herring and alewife fisheries (when operated by a town in its corporate capacity as an industrial enterprise).

V. CEMETERIES. The financial transactions in connection with cemeteries owned by municipalities are so analogous, in certain respects, to those pertaining to the management of municipal industries maintained for lighting and water supply purposes, that they are sometimes classified (for example, by the United States Bureau of the Census) as "Public Service Enterprises." Without undertaking to combat the theory on which

¹ An exception is made by the Massachusetts Bureau to the classification of Soldiers' Benefits by the U. S. Bureau of the Census, which treats expenditures for this purpose as a charity expense. While this is legitimate from the point of view of the Census Office, and may with propriety be followed in other states, our Massachusetts law distinctly forbids the treatment of veteran soldiers as charges upon public charity. Hence we prefer to classify receipts and payments for this purpose under an independent heading, rather than as a subdivision under "Charity."

There are four forms in which Massachusetts municipalities, under specific authority of law (Revised Laws, chapter 79, sections 18 and 19, and Acts of 1909, chapter 468), may expend money for the benefit of veteran soldiers. With respect to three of these, the municipality is reimbursed for its expenditures wholly or in part by the Commonwealth. Strictly speaking, therefore, receipts on account of such reimbursements do not constitute departmental revenue, and should be eliminated entirely from a tabulation of revenue receipts; while the only amount shown as an expense of the municipality should be the net amount expended after deducting the amount of the reimbursement from the Commonwealth. But, while it is eminently desirable, as a general proposition, that revenues collected by municipalities for other civil divisions and reimbursements from other civil divisions for expenditures made by municipalities should be eliminated from a tabulation of municipal revenues and expenses, and treated as temporary transactions having no intrinsic relation to municipal finances, it must be conceded that it is not always possible to adhere strictly to this rule; and the transactions relating to Soldiers' Benefits constitute an example of this practical statistical difficulty. For a more detailed explanation, see Bureau of Statistics Municipal Bulletin No. 1, page 29.

they may be technically, with propriety, so regarded, it has seemed to the Massachusetts Bureau of Statistics that, in considering the essentially peculiar character of this service, we are justified in giving it an independent position in our classification.

VI. INTEREST. A municipality receives revenue in the form of interest from numerous sources, as follows:— 1. *On Deposits*; 2. *On Taxes*; 3. *On Special Assessments*; 4. *On Public Trust Funds* (charity, school, library, cemetery, and other); 5. *Miscellaneous*.

Non-revenue Receipts. Non-revenue receipts consist of receipts on account of:— Offsets to Outlays; Municipal Indebtedness; Receipts from Sinking Funds;¹ and Agency and Trust.

OFFSETS TO OUTLAYS.² The term *Offsets to Outlays* has been adopted as a more desirable expression than “capital receipts,” formerly in ordinary use to denote receipts accruing from the sale of real property, reimbursements on construction work, and, in general, all receipts which are, or, in a proper system of municipal finance, should be, devoted to lessening the burden upon the taxpayer for the cost of permanent improvements and diminishing indebtedness.

MUNICIPAL INDEBTEDNESS. The general statutory authority for the incurring of debts by the cities and towns of Massachusetts is found in chapter 27 of the Revised Laws. This chapter (sections 3 and 4) limits the amount to which a *city* may become indebted to “two and one-half per cent on the average of the assessors’ valuations of the taxable property therein for the three preceding years, the valuation of each year being first reduced by the amount of all abatements allowed thereon previous to the last day of December in the year preceding said assessment;” “a *town* shall not become indebted in an amount exceeding three per cent on the last preceding valuation for the assessment of taxes of the taxable property therein.” Within the meaning of the law, the words “net indebtedness” include “the indebtedness of a county, city, town, or district, omitting debts created for supplying the inhabitants with water and other debts exempted from the operation of the law limiting their indebtedness, and deducting the amount of sinking funds available for the payment of the indebtedness included.” (Revised Laws, chapter 8, section 5, clause 12.)

According to the Standard Dictionary, a debt is “that which one owes to another,” or “the obligation resting upon one person to pay or perform something that is due to another.” The simplest definition of a municipal debt is — any obligation, or, using the term in

¹ See Sinking Funds pp. li and lii.

² For definition of Outlays see p. l.

a broad, collective sense, all the obligations, which a municipality is bound at any given date to pay; and generally speaking, it may be said that there is tangible, documentary evidence, in the form of bonds or notes bearing interest, of such debts. Some of these debts are, to be sure, of a temporary character, such as money borrowed in anticipation of the payment of taxes, and if the transaction of borrowing and paying for the loan were uniformly completed within the fiscal year, it would be possible to treat such transactions as temporary accounts, which, in effect, they unquestionably are. But, inasmuch as temporary loans are frequently carried over from one fiscal year to another, and are, therefore, outstanding at the close of the year, it is impossible in a statistical tabulation to treat them as temporary transactions which have been completed. The statute which authorizes cities and towns to borrow money in anticipation of taxes (Revised Laws, chapter 27, section 6) requires that "such loans shall be payable within one year after the date of their incurrence," and the payment of such loans from sums freshly borrowed would seem to be a clear evasion of the spirit of the law.

There are numerous special acts authorizing municipalities to exclude debt for certain purposes in reckoning the debt limit; and debt incurred for the following is specifically excluded by general law:—

Water purposes (including water scrip issued by a town under special statutes for the indebtedness of a fire district).

Municipal lighting purposes, "to an amount not exceeding, in a town five per cent and, in a city, not exceeding two and one-half per cent of the last preceding valuation for the assessment of taxes, of the taxable property therein."

"Temporary loans in anticipation of the taxes of the municipal year in which such debts are incurred and expressly made payable therefrom . . . Such loans shall be payable within one year after the date of their incurrence."

"Temporary loans for the payment of any land damages or any proportion of the general expense of altering a crossing which municipalities are required primarily to pay under the provisions of" certain sections of chapter 111.

Because of these numerous exemptions from the general limitation of indebtedness imposed by law, and especially those authorized by the Legislature from time to time in the case of individual cities and towns, it has become very difficult to ascertain the actual amount of the debt of many of our municipalities, since debt statements are apt to be confined to presentations of figures showing only that portion of municipal indebtedness which has been incurred within the debt limit. But the fact that a debt may legally, or

even by specific authority of law, be incurred outside the debt limit, so called, does not make it, on that account, any the less a *debt*. Because a debt is a debt, therefore, no matter by what name it may be called, and because the burden of indebtedness upon the taxpayer is just as heavy, whether it be laid within or without the debt limit, the Bureau of Statistics deems it desirable to include in its classification and tabulations of "Municipal Indebtedness" *all outstanding obligations* at the close of the fiscal year, irrespective of the length of time which the same may have to run; and also to include those forms of debt specifically excluded by the statute which purports to impose a limit upon indebtedness; and likewise to classify as debt the unpaid warrants or orders of the current year. These latter are, strictly speaking, temporary transactions, like temporary tax loans, but cannot, as a practical matter, be treated as such in tabulation; and, moreover, when they have been permitted to accumulate through a period of years, they become, in effect, a permanent obligation until paid. We, furthermore, believe that amounts taken from the principal of uninvested perpetual care or other trust funds and used, when no notes are issued or other evidence of indebtedness given, should be regarded as loans from the funds, and treated as liabilities.

Receipts on account of Municipal Indebtedness are the gross amounts borrowed (or of the nature of 6 and 7 below) by the municipality, whether within or without the "debt limit," so called, on account of:—

1. *Loans for General Purposes* (i.e., all general departmental purposes except those classifiable under "Public Service Enterprises" or "Cemeteries").

2. *Loans for Public Service Enterprises.*

3. *Loans for Cemeteries.*

4. *Bonds Refunded during the Current Year.*

5. *Temporary Loans* (including tax loans and loans in anticipation of bond issues).

6. *Premiums* (i.e., the amounts paid by purchasers of bonds in excess of their par value). It is important that sums received for premiums should be accounted for separately, and special provision made by the municipality for their disposal. In many instances the receipts from this source amount to a considerable sum, and are treated by cities and towns as revenue that may legitimately be used for the payment of current expenses; but in a sound system of municipal finance, premiums should be paid into the sinking fund provided for the extinction of the debt on account of which a loan is issued. We have no doubt that premiums received from the sale of a certain bond issue may sometimes be paid into the sinking fund of some other loan;

but, while such disposition is, of course, illogical, it is much better than it would be to treat receipts from this source as cash available for current expenses.

7. *Unpaid Warrants or Orders of the Current Year.* Entries under this head do not constitute strictly a "receipt" of the municipality for the current year, using the term in a cash sense. They are, in fact, arbitrary entries that must be made under the heading "Municipal Indebtedness" on the debit side of the tabulation, in order to afford a proper offset to the treatment of warrants and orders issued but not paid during the current year.

AGENCY AND TRUST. The elimination, as far as practicable, from the category of revenue receipts of all receipts which, being purely temporary accounts, are not in the nature of *municipal* revenue, is most desirable, in order to avoid the crediting as revenue of considerable sums which in no sense belong to the municipality. Nevertheless, since these sums pass through the treasurer's hands, and must, therefore, be accounted for on his books, it is necessary, in order to set forth a complete record of financial transactions and to ascertain the cash balance, to make provision for these transactions. There are two classes: 1. *Agency*; 2. *Trust*.

The former term is used to describe and to include all transactions in which the municipality acts as the agent of some other civil division (*e.g.*, the Commonwealth or the county) in the collection of revenue which does not in any sense belong to the municipality, but must, under the law, be turned over to another civil division for the uses of the latter. When, also, a municipality performs a material service for another civil division, as, for example, when it makes expenditures upon grade crossings for which it is reimbursed by the Commonwealth, it is acting as an agent, and receipts and payments on account thereof are agency transactions.¹

Non-revenue receipts falling under the category of trust funds consist of the principal of trust funds paid into the municipal treasury, with either the ultimate investment or expenditure thereof at some future date (pursuant to the conditions laid down by the donor) in view; and also funds which for various reasons are being retained in the municipal treasury, but which, since they are not the property of the municipality, the latter is in honor bound to keep inviolate, subject to the call of the owners.

The principal transactions as herein described are classified as follows: —

¹ See also foot-note on *Soldiers' Benefits*, p. xlv.

1. Taxes and Licenses for State.
2. Taxes for County.
3. Reimbursements for Grade Crossings.
4. Permanent Public Trust Funds.
5. Private Trust Funds and Accounts.

Maintenance. It is desirable to differentiate clearly between the three principal classes of current charges against revenue, namely: those which embrace the cost of *maintenance* only, or what is popularly termed "running expenses;" expenses for annual *interest* charges; and those amounts necessary to meet annual *debt requirements*. But in treating these separately we do not group them in our summary table of payments as subordinate to a general classification, bearing the title of "current charges against revenue." We purposely avoid the use of this term as a subdivision of payments, because it seems desirable that all payments to sinking funds, whether from revenue or *contributed from some non-revenue source*, should be shown together; and this could not be done if payments to sinking funds from revenue were to be grouped elsewhere as a part of the current charges, without involving a duplication in the same table. The *recapitulation* as shown in Table I of Parts 1 and 2, however, affords the opportunity desired for grouping together all current charges against revenue.

Payments for maintenance, therefore, within the meaning of our classification, are expenditures for the current, ordinary running expenses of the municipality, and are classified as follows: I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*. Each of these is further subdivided according to the general fundamental classifications common to both receipts and payments.

Interest. Payments for Interest are classified as follows: 1. *On Temporary Loans* (including tax loans); 2. *On General Loans*; 3. *On Public Service Enterprise Loans*; 4. *On Cemetery Loans*; 5. *Metropolitan Assessments* (sewer, park, water); 6. *State Assessments for Grade Crossings*; 7. *State Assessments for Armories*.

Outlays. Quoting the Bureau of the Census: "In the beginning, like the words *outgo*, *outflow*, *payment*, and *disbursement*, 'outlay' was a general term used in referring to amounts of cash paid, but gradually it has come to be employed only in speaking of *the costs of permanent properties and improvements*, and not in referring to the costs of operation and maintenance. At first, when used in this sense, it was generally combined with the word *capital*, in the term 'capital outlay.' The Bureau of the Census, however, following the usage of many city officials and accountants of Great Britain, now uses 'outlay' without prefix to convey the meaning above mentioned. This usage has the advantage of providing a single word to designate the costs of permanent properties and improvements;

while, further, it avoids the use of the word *capital* in the compound term with a meaning different from that ordinarily given to it by economists. If the usage adopted by the Bureau of the Census can be generally accepted, it will differentiate *outlay* as fully as *expense* has been differentiated in commercial accounting.”¹

Payments on account of outlays are classified similarly to payments for maintenance, the three general subdivisions being I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*; each, in turn, being subdivided similarly to maintenance. Payments for outlays include, for each department or service, expenditures for any work of construction or public improvement which increases the visible assets of the municipality. The line of demarcation is admittedly often exceedingly difficult to draw, especially with relation to the purchase of supplies and materials; generally, however, any supply which is subjected to such usage that it has to be renewed annually, or as often as once in two or three years, may be regarded as a charge against maintenance; but if it may be reasonable to suppose that an article bought will last for several years, the cost of the same may properly be regarded as an outlay. Replacements of buildings damaged by fire or otherwise are chargeable to outlays, as are also additions to buildings or so-called repairs which are sufficiently extensive to admit of their being fairly regarded as new construction. In general, any expenditures which permit the city or town to increase the actual amount of service performed for its citizens are properly to be classified as outlays.

Municipal Indebtedness. The classification of Municipal Indebtedness is as follows:—

1. *Bonds and Notes from Sinking Funds.*

2. *Bonds and Notes from Revenue*, including *Metropolitan Sinking Fund Requirements* (i.e., that portion only of the assessments levied by the Commonwealth on the metropolitan park, sewer, and water districts, respectively, which is for the purpose of meeting *the Commonwealth's sinking fund requirements* on these accounts); *State Assessment for Abolition of Grade Crossings Loan Fund*; and *State Assessment for Armories.*

3. *Bonds Refunded during Current Year.*

4. *Temporary Loans* (including tax loans).

5. *Warrants or Orders of Previous Years.*

Sinking Funds. In a classification and tabulation of municipal finances which assumes to take into consideration all cash transactions, account must be taken of amounts paid into the municipal treasury by sinking fund commissioners for the extinction of debt. Where bonds and notes are paid at maturity directly by sinking fund commissioners without passing through the municipal treasury, we treat the amount of the payment as a receipt from the sinking fund commissioners, and the payment

¹ U. S. Bureau of the Census, Special Report on the Statistics of Cities, 1906, pp. 9 and 10.

as a payment of debt by the municipality from money received from sinking funds, just as if it had been first paid by the commissioners to the treasurer. Payments to sinking fund commissioners for debt requirements are not only properly, but necessarily, classified according to the source of the receipt, *viz.*: —

1. *From Revenue* (*i.e.*, money raised by taxation and earnings of Public Service Enterprises for sinking fund requirements).

2. *Premiums on Municipal Bonds sold.*

3. *Sale of Real Estate, etc., when paid into the Sinking Fund.*

Transfers. The so-called departmental transfers (*i.e.*, where one department does work for another) and transfers from one appropriation to another do not represent the *actual receipt or expenditure of cash*; therefore we do not consider them as departmental receipts or payments, and for this reason have undertaken to eliminate them from departmental accounts, in order that the tabulations in this report may represent only the actual cash transactions.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal year Ending	Population Group	Pages of Report
BEVERLY,	Dec. 31, 1907	7	18, 19
BOSTON,	Jan. 31, 1908	—	4, 5
BROCKTON,	Nov. 30, 1907	3	10, 11
CAMBRIDGE,	Nov. 30, 1907	1	6, 7
CHELSEA,	Dec. 31, 1907	4	12, 13
CHICOPEE,	Nov. 30, 1907	7	18, 19
EVERETT,	Dec. 31, 1907	5	14, 15
FALL RIVER,	Dec. 31, 1907	1	6, 7
FITCHBURG,	Nov. 30, 1907	5	14, 15
GLOUCESTER,	Dec. 19, 1907	6	16, 17
HAVERHILL,	Dec. 31, 1907	4	12, 13
HOLYOKE,	Nov. 30, 1907	3	10, 11
LAWRENCE,	Dec. 31, 1907	2	8, 9
LOWELL,	Dec. 31, 1907	1	6, 7
LYNN,	Dec. 19, 1907	2	8, 9
MALDEN,	Dec. 31, 1907	3	10, 11
MARLBOROUGH,	Dec. 31, 1907	8	20, 21
MEDFORD,	Dec. 31, 1907	7	18, 19
MELROSE,	Dec. 31, 1907	8	20, 21
NEW BEDFORD,	Nov. 30, 1907	2	8, 9
NEWBURYPORT,	Dec. 21, 1907	8	20, 21
NEWTON,	Dec. 31, 1907	4	12, 13
NORTH ADAMS,	Nov. 30, 1907	6	16, 17
NORTHAMPTON,	Nov. 30, 1907	7	18, 19
PITTSFIELD,	Dec. 31, 1907	6	16, 17
QUINCY,	Dec. 31, 1907	5	14, 15
SALEM,	Nov. 30, 1907	4	12, 13
SOMERVILLE,	Dec. 31, 1907	3	10, 11
SPRINGFIELD,	Nov. 30, 1907	2	8, 9
TAUNTON,	Nov. 30, 1907	5	14, 15
WALTHAM,	Jan. 31, 1908	6	16, 17
WOBURN,	Dec. 31, 1907	8	20, 21
WORCESTER,	Nov. 30, 1907	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Cities*
CITY OF BOSTON.¹

RECEIPTS.		POPULATION 595,380
REVENUE.		\$24,669,216.37
General,		19,957,319.85
<i>Taxes,</i>		<i>18,678,334.86</i>
Property and poll,		17,246,927.26
Corporation, bank, etc.,		1,431,407.60
<i>Licenses and permits,</i>		<i>1,153,625.94</i>
<i>Fines and forfeits,</i>		<i>80,352.18</i>
<i>Grants and gifts,</i>		<i>44,934.86</i>
For expenses,		44,934.86
For outlays,		—
<i>All other,</i>		<i>72.01</i>
Commercial,		4,711,896.52
<i>Special assessments,</i>		<i>208,025.45</i>
To meet expenses,		208,025.45
To meet outlays,		—
<i>Privileges,</i>		<i>92,155.63</i>
<i>Departmental,</i>		<i>610,012.62</i>
General government,		30,792.87
Protection of life and property,		33,987.75
Health and sanitation,		35,796.22
Highways and bridges,		7,861.32
Charities,		313,365.72
Soldiers' benefits,		133,118.33
Education,		28,394.96
Libraries,		6,364.47
Recreation,		16,936.73
Unclassified,		3,394.25
<i>Public service enterprises,</i>		<i>3,469,140.24</i>
Electric light,		2,625,036.09
Water,		844,104.15
All other,		27,067.63
<i>Cemeteries,</i>		<i>305,494.95</i>
<i>Interest,</i>		<i>—</i>
NON-REVENUE.		\$22,225,696.54
Offsets to outlays,		47,158.72
<i>Departmental,</i>		<i>46,176.61</i>
<i>Public service enterprises,</i>		<i>982.11</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		15,250,800.00
<i>Loans, general purposes,</i>		<i>3,669,800.00</i>
<i>Loans, public service enterprises,</i>		<i>1,580,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>10,000,000.00</i>
<i>Premiums,</i>		<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
From sinking funds,		2,582,700.00
Agency and trust,		4,345,037.82
<i>Taxes and licenses for State,</i>		<i>2,343,707.93</i>
<i>Taxes for county,</i>		<i>1,323,280.67</i>
<i>Reimbursements for grade crossings,</i>		<i>366,313.17</i>
<i>Permanent public trust funds,</i>		<i>281,633.17</i>
<i>Private trust funds and accounts,</i>		<i>30,102.88</i>
RECAPITULATION.		
Revenue,		\$24,669,216.37
For current charges,		24,669,216.37
For outlays,		—
Offsets to outlays,		47,158.72
Municipal indebtedness,		15,250,800.00
From sinking funds,		2,582,700.00
Agency and trust,		4,345,037.82
Total receipts,		\$46,894,912.91
<i>Balance on hand, beginning of year,</i>		<i>2,604,252.86</i>
GRAND TOTAL,		\$49,499,165.77

¹ Exclusive of the transactions of Suffolk County.

Graded According to Population of 1905.

CITY OF BOSTON.¹

PAYMENTS.	POPULATION 595,380
Maintenance,	\$17,855,706.22
<i>Departmental,</i>	<i>16,279,687.18</i>
General government,	1,316,420.89
Protection of life and property,	3,741,492.21
Health and sanitation,	2,092,371.76
Highways and bridges,	2,108,823.18
Charities,	1,339,669.79
Soldiers' benefits,	254,184.10
Education,	3,925,180.99
Libraries,	344,744.40
Recreation,	982,580.34
Unclassified,	174,219.52
<i>Public service enterprises,</i>	<i>1,474,968.64</i>
Electric light,	—
Water,	952,751.78
All other,	522,216.86
<i>Cemeteries,</i>	<i>101,050.40</i>
Interest,	5,102,205.94
<i>Loans, general purposes,</i>	<i>3,621,623.95</i>
<i>Loans, public service enterprises,</i>	<i>1,474,814.74</i>
<i>Loans, cemeteries,</i>	<i>5,767.25</i>
Outlays,	5,651,353.60
<i>Departmental,</i>	<i>3,840,458.01</i>
General government,	—
Protection of life and property,	26,396.91
Health and sanitation,	1,243,376.09
Highways and bridges,	1,408,949.00
Charities,	142,763.10
Education,	969,025.34
Libraries,	—
Recreation,	49,247.57
Unclassified,	700.00
<i>Public service enterprises,</i>	<i>1,810,895.59</i>
Electric light,	—
Water,	181,365.90
All other,	1,629,529.69
<i>Cemeteries,</i>	<i>—</i>
Municipal indebtedness,	12,284,805.60
<i>From sinking funds,</i>	<i>2,594,700.00</i>
<i>From revenue,</i>	<i>690,105.60</i>
<i>Bonds refunded, current year,</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,000,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>
To sinking funds,	1,925,146.40
<i>From revenue,</i>	<i>1,924,146.40</i>
<i>Premiums and offsets to outlays,</i>	<i>1,000.00</i>
Agency and trust,	4,171,326.00
<i>Taxes and licenses for State,</i>	<i>2,347,250.66</i>
<i>Taxes for county,</i>	<i>1,323,280.67</i>
<i>Expenditures for grade crossings,</i>	<i>371,249.91</i>
<i>Permanent public trust funds,</i>	<i>107,543.12</i>
<i>Private trust funds and accounts,</i>	<i>22,001.64</i>
RECAPITULATION.	
Current charges against revenue,	\$25,572,164.16
Maintenance and interest,	22,957,912.16
Debt,	690,105.60
Sinking funds,	1,924,146.40
Outlays,	5,651,353.60
Premiums and offsets to outlays paid to sinking funds,	1,000.00
Debt (from sinking funds),	2,594,700.00
Bonds refunded, current year,	—
Temporary loans,	9,000,000.00
Agency and trust,	4,171,326.00
Total payments,	\$46,990,543.76
<i>Balance on hand, end of year,</i>	<i>2,508,622.01</i>
GRAND TOTAL,	\$49,499,165.77

¹ Exclusive of the transactions of Suffolk County.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 1.

RECEIPTS.	Worcester POPULATION 128,135	Fall River POPULATION 105,762	Cambridge POPULATION 97,434	Lowell POPULATION 94,889
REVENUE.	\$2,811,244.32	\$1,906,524.57	\$2,462,792.64	\$1,873,805.03
General,	2,153,926.76	1,610,569.12	1,899,281.31	1,515,469.15
<i>Taxes,</i>	<i>1,062,442.03</i>	<i>1,434,603.95</i>	<i>1,884,074.23</i>	<i>1,364,626.03</i>
Property and poll,	1,755,637.71	1,367,392.02	1,724,408.91	1,287,931.25
Corporation, bank, etc.,	206,784.32	67,211.93	159,665.32	76,694.78
<i>Licenses and permits,</i>	<i>175,335.25</i>	<i>166,974.19</i>	<i>3,182.00</i>	<i>133,913.00</i>
<i>Fines and forfeits,</i>	<i>7,054.76</i>	<i>11,889.87</i>	<i>4,573.05</i>	<i>6,119.57</i>
<i>Grants and gifts,</i>	<i>9,092.62</i>	<i>7,101.11</i>	<i>7,452.03</i>	<i>5,810.55</i>
For expenses,	9,092.62	7,101.11	7,452.03	5,810.55
For outlays,	—	—	—	—
All other,	2.10	—	—	—
Commercial,	657,317.56	295,955.45	563,511.33	358,335.88
<i>Special assessments,</i>	<i>77,814.15</i>	<i>5,224.43</i>	<i>59,235.58</i>	<i>44,612.38</i>
To meet expenses,	41,079.42	—	34,212.21	44,612.38
To meet outlays,	36,734.73	5,224.43	25,013.37	—
<i>Privileges,</i>	<i>1,505.27</i>	<i>7,095.48</i>	<i>22,858.87</i>	<i>8,869.21</i>
<i>Departmental,</i>	<i>159,717.64</i>	<i>55,290.27</i>	<i>67,895.24</i>	<i>44,716.13</i>
General government,	7,019.95	2,573.80	8,613.13	2,736.13
Protection of life and property,	10,029.78	1,110.63	3,615.34	3,240.20
Health and sanitation,	35,417.54	1,007.91	12,913.00	6,733.45
Highways and bridges,	13,937.55	5,032.32	4,501.41	440.97
Charities,	59,971.83	10,165.18	10,201.03	5,283.86
Soldiers' benefits,	24,682.00	8,558.00	15,291.76	18,314.71
Education,	4,879.87	6,516.94	7,829.61	6,561.13
Libraries,	1,265.18	322.69	725.59	350.43
Recreation,	2,513.94	2.80	3,835.26	1,031.00
Unclassified,	—	—	369.11	24.25
<i>Public service enterprises,</i>	<i>361,671.10</i>	<i>212,110.78</i>	<i>379,671.52</i>	<i>219,902.98</i>
Electric light,	—	—	—	—
Water,	361,671.10	210,899.87	379,576.28	219,765.16
All other,	—	1,210.91	95.24	137.82
<i>Cemeteries,</i>	<i>18,322.94</i>	<i>18,353.60</i>	<i>16,732.57</i>	<i>8,261.00</i>
<i>Interest,</i>	<i>38,286.46</i>	<i>17,880.89</i>	<i>17,127.55</i>	<i>31,974.13</i>
NON-REVENUE.	\$2,162,634.14	\$1,340,257.77	\$1,530,004.94	\$1,902,935.62
Offsets to outlays,	58,295.23	1,515.07	1,396.21	572.34
<i>Departmental,</i>	<i>29,327.56</i>	<i>1,515.07</i>	<i>490.00</i>	<i>572.34</i>
<i>Public service enterprises,</i>	<i>28,967.67</i>	—	<i>906.21</i>	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,233,224.97	892,241.95	1,108,145.50	1,665,500.00
<i>Loans, general purposes,</i>	<i>372,325.00</i>	<i>360,075.00</i>	<i>309,000.00</i>	<i>365,600.00</i>
<i>Loans, public service enterprises,</i>	<i>25,000.00</i>	—	<i>74,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>650,000.00</i>	<i>529,000.00</i>	<i>720,000.00</i>	<i>1,300,000.00</i>
<i>Premiums,</i>	<i>3,971.72</i>	<i>3,166.95</i>	<i>5,145.50</i>	—
<i>Unpaid warrants or orders, current year,</i>	<i>181,923.25</i>	—	—	—
From sinking funds,	500,000.00	150,000.00	182,500.00	—
Agency and trust,	371,113.94	296,500.75	237,963.23	236,863.28
<i>Taxes and licenses for State,</i>	<i>221,233.08</i>	<i>174,247.79</i>	<i>127,205.90</i>	<i>144,367.85</i>
<i>Taxes for county,</i>	<i>134,260.00</i>	<i>118,073.93</i>	<i>108,266.83</i>	<i>77,385.90</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>15,570.86</i>	<i>4,131.74</i>	<i>2,490.50</i>	<i>15,106.53</i>
<i>Private trust funds and accounts,</i>	—	<i>47.29</i>	—	—
RECAPITULATION.				
Revenue,	\$2,811,244.32	\$1,906,524.57	\$2,462,792.64	\$1,873,805.03
For current charges,	2,774,509.59	1,901,300.14	2,437,779.27	1,873,805.03
For outlays,	36,734.73	5,224.43	25,013.37	—
Offsets to outlays,	58,295.23	1,515.07	1,396.21	572.34
Municipal indebtedness,	1,233,224.97	892,241.95	1,108,145.50	1,665,500.00
From sinking funds,	500,000.00	150,000.00	182,500.00	—
Agency and trust,	371,113.94	296,500.75	237,963.23	236,863.28
Total receipts,	\$4,973,878.46	\$3,245,782.34	\$3,992,797.58	\$3,776,740.65
Balance on hand, beginning of year,	465,404.65	72,633.05	163,090.20	287,412.10
GRAND TOTAL,	\$5,439,283.11	\$3,319,415.39	\$4,155,887.78	\$4,064,152.75

Graded According to Population of 1905 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 128,135	Fall River POPULATION 105,762	Cambridge POPULATION 97,434	Lowell POPULATION 94,889
Maintenance,	\$2,123,871.08	\$1,372,879.74	\$1,734,020.67	\$1,503,385.40
<i>Departmental,</i>	<i>2,025,429.03</i>	<i>1,281,187.71</i>	<i>1,639,675.63</i>	<i>1,349,538.82</i>
General government,	112,758.65	88,089.24	122,650.41	99,102.88
Protection of life and property,	410,130.92	302,420.22	324,786.57	324,244.07
Health and sanitation,	222,939.31	102,083.26	191,929.68	107,353.53
Highways and bridges,	318,199.21	235,460.52	313,852.52	237,009.43
Charities,	168,591.15	84,646.03	52,257.07	86,586.18
Soldiers' benefits,	37,848.65	21,749.39	30,107.74	31,455.82
Education,	663,053.13	397,218.98	527,845.49	423,917.23
Libraries,	51,430.91	25,999.97	26,136.80	18,451.19
Recreation,	34,679.48	14,940.02	46,636.08	10,751.20
Unclassified,	5,797.62	8,580.08	3,473.27	10,667.29
<i>Public service enterprises,</i>	<i>76,191.39</i>	<i>66,232.92</i>	<i>76,497.30</i>	<i>143,733.26</i>
Electric light,	—	—	—	—
Water,	75,975.04	65,143.08	74,986.96	142,923.01
All other,	216.35	1,089.84	510.34	810.25
<i>Cemeteries,</i>	<i>22,250.66</i>	<i>25,459.11</i>	<i>18,847.74</i>	<i>10,113.32</i>
Interest,	336,819.39	252,479.29	478,068.02	194,096.89
<i>Loans, general purposes,</i>	<i>193,455.49</i>	<i>190,569.29</i>	<i>327,802.44</i>	<i>147,859.14</i>
<i>Loans, public service enterprises,</i>	<i>143,363.90</i>	<i>61,910.00</i>	<i>150,020.58</i>	<i>46,237.75</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>245.00</i>	<i>—</i>
Outlays,	598,207.41	333,762.06	461,290.32	123,124.08
<i>Departmental,</i>	<i>481,378.77</i>	<i>268,379.49</i>	<i>375,750.61</i>	<i>88,033.25</i>
General government,	1,402.83	—	2,158.19	—
Protection of life and property,	8,421.20	1,740.00	450.00	919.60
Health and sanitation,	136,084.19	66,421.49	63,899.15	42,121.15
Highways and bridges,	211,690.75	142,005.95	233,323.87	31,268.97
Charities,	16,164.63	—	—	1,933.13
Education,	107,615.17	57,191.83	47,900.20	384.60
Libraries,	—	322.72	—	2,100.00
Recreation,	—	697.50	28,019.20	9,310.80
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>116,828.64</i>	<i>61,857.57</i>	<i>84,480.66</i>	<i>35,085.83</i>
Electric light,	—	—	—	—
Water,	116,828.64	61,857.57	84,480.66	35,085.83
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,525.00</i>	<i>1,059.05</i>	<i>—</i>
Municipal indebtedness,	1,320,077.52	718,720.98	932,275.73	1,595,264.04
<i>From sinking funds,</i>	<i>500,000.00</i>	<i>152,000.00</i>	<i>182,500.00</i>	<i>—</i>
<i>From revenue,</i>	<i>1,822.46</i>	<i>37,720.98</i>	<i>49,775.73</i>	<i>295,264.04</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>650,000.00</i>	<i>529,000.00</i>	<i>700,000.00</i>	<i>1,300,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>168,255.06</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds,	282,550.02	245,662.78	309,416.66	32,300.00
<i>From revenue,</i>	<i>278,578.30</i>	<i>242,495.83</i>	<i>309,416.66</i>	<i>32,300.00</i>
<i>Premiums and offsets to outlays,</i>	<i>3,971.72</i>	<i>3,166.95</i>	<i>—</i>	<i>—</i>
Agency and trust,	371,179.30	296,399.96	237,963.23	235,106.31
<i>Taxes and licenses for State,</i>	<i>221,283.08</i>	<i>174,247.79</i>	<i>127,205.90</i>	<i>144,379.85</i>
<i>Taxes for county,</i>	<i>134,976.50</i>	<i>118,075.93</i>	<i>108,266.83</i>	<i>77,388.90</i>
<i>Expenditures for grade crossings,</i>	<i>1,358.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>13,561.14</i>	<i>4,078.24</i>	<i>2,490.50</i>	<i>13,337.56</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$2,741,091.23	\$1,905,575.84	\$2,571,281.08	\$2,025,046.33
Maintenance and interest,	2,460,690.47	1,625,359.03	2,212,088.69	1,697,482.29
Debt,	1,822.46	37,720.98	49,775.73	295,264.04
Sinking funds,	278,578.30	242,495.83	309,416.66	32,300.00
Outlays,	598,207.41	333,762.06	461,290.32	123,124.08
Premiums and offsets to outlays paid to sinking funds,	3,971.72	3,166.95	—	—
Debt (from sinking funds),	500,000.00	152,000.00	182,500.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	818,255.06	529,000.00	700,000.00	1,300,000.00
Agency and trust,	371,179.30	296,399.96	237,963.23	235,106.31
Total payments,	\$5,032,704.72	\$3,219,904.81	\$4,153,034.63	\$3,683,276.72
<i>Balance on hand, end of year,</i>	<i>406,578.39</i>	<i>99,510.58</i>	<i>2,853.15</i>	<i>380,876.03</i>
GRAND TOTAL,	\$5,439,283.11	\$3,319,415.39	\$4,155,887.78	\$4,064,152.75

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 2.

RECEIPTS.	Lynn POPULATION 77,042	New Bedford POPULATION 74,362	Springfield POPULATION 73,540	Lawrence POPULATION 70,050
REVENUE.	\$1,688,722.92	\$1,544,148.71	\$1,865,646.92	\$1,128,122.17
General,	1,227,828.95	1,233,573.22	1,417,272.32	925,196.29
Taxes,	1,114,202.94	1,117,123.93	1,309,245.46	777,032.19
Property and poll,	1,055,052.43	1,021,314.50	1,142,697.92	749,005.77
Corporation, bank, etc.,	59,150.51	95,809.43	166,547.54	28,026.42
Licenses and permits,	98,865.95	82,406.38	95,413.25	138,469.20
Fines and forfeits,	9,936.65	2,824.60	5,637.17	5,660.00
Grants and gifts,	4,823.41	31,218.41	6,976.44	4,034.90
For expenses,	4,823.41	31,218.41	6,761.44	4,034.90
For outlays,	—	—	215.00	—
All other,	—	—	—	—
Commercial,	460,893.97	310,575.49	448,374.60	202,925.88
Special assessments,	38,052.97	4,752.15	49,731.91	21,994.94
To meet expenses,	36,902.27	4,752.15	26,278.41	17,488.40
To meet outlays,	1,150.70	—	23,453.50	4,506.54
Privileges,	8,715.87	8,296.87	13,646.75	3,856.20
Departmental,	80,267.69	48,083.68	74,761.47	23,702.48
General government,	4,723.08	664.75	3,299.49	4,019.11
Protection of life and property,	18,427.26	1,568.48	3,542.64	112.75
Health and sanitation,	14,605.41	10,420.71	12,432.18	2,107.91
Highways and bridges,	666.57	7,959.34	14,527.30	763.12
Charities,	4,688.56	8,520.65	13,089.92	9,471.01
Soldiers' benefits,	34,100.75	16,367.00	13,892.61	6,912.00
Education,	1,233.83	1,548.21	9,747.70	118.06
Libraries,	662.57	438.62	—	198.52
Recreation,	990.00	417.45	4,229.63	—
Unclassified,	169.66	178.47	—	—
Public service enterprises,	289,821.48	217,283.61	296,709.63	126,478.14
Electric light,	—	—	—	—
Water,	289,821.48	213,187.92	296,709.63	126,478.14
All other,	—	4,100.69	—	—
Cemeteries,	15,649.39	13,615.74	—	12,181.31
Interest,	28,886.57	18,538.44	13,524.84	14,712.81
NON-REVENUE.	\$1,811,217.37	\$3,864,273.35	\$1,290,744.73	\$1,029,925.54
Offsets to outlays,	56,644.48	345,943.82	6,351.27	103.12
Departmental,	51,818.14	327,494.54	6,351.27	103.12
Public service enterprises,	4,826.34	18,449.28	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	1,401,120.00	2,831,099.56	921,684.00	853,378.74
Loans, general purposes,	246,500.00	1,124,000.00	170,000.00	84,363.00
Loans, public service enterprises,	—	—	270,000.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	1,154,500.00	1,675,000.00	475,000.00	695,000.00
Premiums,	120.00	32,099.56	6,684.00	66.75
Unpaid warrants or orders, current year,	—	—	—	73,948.99
From sinking funds,	163,000.00	187,000.00	110,000.00	—
Agency and trust,	190,452.89	500,229.97	252,709.46	176,443.68
Taxes and licenses for State,	114,325.11	144,809.69	159,860.23	111,868.50
Taxes for county,	71,402.65	95,205.28	92,566.11	57,185.60
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	4,157.98	260,215.00	—	7,363.00
Private trust funds and accounts,	567.15	—	283.12	26.58
RECAPITULATION.				
Revenue,	\$1,688,722.92	\$1,544,148.71	\$1,865,646.92	\$1,128,122.17
For current charges,	1,687,572.22	1,544,148.71	1,841,978.42	1,123,615.63
For outlays,	1,150.70	—	23,668.50	4,506.54
Offsets to outlays,	56,644.48	345,943.82	6,351.27	103.12
Municipal indebtedness,	1,401,120.00	2,831,099.56	921,684.00	853,378.74
From sinking funds,	163,000.00	187,000.00	110,000.00	—
Agency and trust,	190,452.89	500,229.97	252,709.46	176,443.68
Total receipts,	\$3,499,940.29	\$5,408,422.06	\$3,156,391.65	\$2,153,047.71
Balance on hand, beginning of year,	236,818.70	193,681.12	451,601.74	91,711.64
GRAND TOTAL,	\$3,736,758.99	\$5,602,103.18	\$3,607,993.39	\$2,249,759.35

Graded According to Population of 1905 — Continued.

GROUP 2.

PAYMENTS.	Lynn POPULATION 77,042	New Bedford POPULATION 74,362	Springfield POPULATION 73,540	Lawrence POPULATION 70,050
Maintenance,	\$1,287,499.78	\$1,142,090.69	\$1,415,508.99	\$940,805.70
<i>Departmental,</i>	<i>1,137,540.39</i>	<i>1,061,693.58</i>	<i>1,276,909.36</i>	<i>855,093.21</i>
General government,	86,638.87	87,745.67	59,806.16	50,194.12
Protection of life and property,	270,675.96	238,566.33	280,414.50	176,315.32
Health and sanitation,	127,215.71	103,825.21	127,778.67	72,976.85
Highways and bridges,	177,343.07	149,862.95	196,869.95	158,369.22
Charities,	43,117.56	60,621.62	43,362.86	72,032.75
Soldiers' benefits,	54,646.41	42,713.90	16,525.32	13,450.00
Education,	318,948.33	325,357.40	461,823.51	273,684.44
Libraries,	22,364.31	23,770.13	40,688.44	18,085.28
Recreation,	27,103.72	25,410.34	39,426.41	13,512.50
Unclassified,	9,486.45	8,820.03	10,213.54	6,472.73
<i>Public service enterprises,</i>	<i>120,825.92</i>	<i>50,727.15</i>	<i>138,599.63</i>	<i>71,738.88</i>
Electric light,	—	—	—	—
Water,	120,825.92	49,587.77	138,599.63	71,738.88
All other,	—	1,139.38	—	—
<i>Cemeteries,</i>	<i>29,133.47</i>	<i>29,669.96</i>	—	<i>13,973.61</i>
Interest,	219,858.09	234,303.50	104,139.31	105,233.18
<i>Loans, general purposes,</i>	<i>151,523.09</i>	<i>164,043.50</i>	<i>79,858.32</i>	<i>74,753.18</i>
<i>Loans, public service enterprises,</i>	<i>68,215.00</i>	<i>70,260.00</i>	<i>24,281.09</i>	<i>30,480.00</i>
<i>Loans, cemeteries,</i>	<i>120.00</i>	—	—	—
Outlays,	335,888.58	1,577,503.18	573,183.83	223,031.48
<i>Departmental,</i>	<i>263,120.30</i>	<i>1,501,164.47</i>	<i>410,521.18</i>	<i>168,472.74</i>
General government,	267.31	492.72	36,106.33	—
Protection of life and property,	14,397.49	24,968.11	36,684.05	22,376.74
Health and sanitation,	40,601.81	44,616.94	47,379.56	76,713.24
Highways and bridges,	144,600.39	1,236,570.86	146,397.42	58,286.66
Charities,	—	—	—	—
Education,	54,203.18	122,515.84	137,855.67	10,000.00
Libraries,	—	—	—	—
Recreation,	7,635.12	72,000.00	6,098.15	1,096.10
Unclassified,	1,415.00	—	—	—
<i>Public service enterprises,</i>	<i>58,450.40</i>	<i>69,772.39</i>	<i>162,662.65</i>	<i>44,566.16</i>
Electric light,	—	—	—	—
Water,	58,450.40	68,239.54	162,662.65	44,566.16
All other,	—	1,532.85	—	—
<i>Cemeteries,</i>	<i>14,317.88</i>	<i>6,566.32</i>	—	<i>9,992.58</i>
Municipal indebtedness,	1,330,168.56	1,819,157.01	615,931.56	717,591.48
<i>From sinking funds,</i>	<i>163,000.00</i>	<i>187,000.00</i>	<i>110,000.00</i>	<i>110,000.00</i>
<i>From revenue,</i>	<i>33,668.56</i>	<i>54,157.01</i>	<i>30,931.56</i>	<i>141,362.93</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,133,500.00</i>	<i>1,578,000.00</i>	<i>475,000.00</i>	<i>500,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	<i>76,228.55</i>
To sinking funds,	194,145.10	186,331.55	161,675.96	20,949.32
<i>From revenue,</i>	<i>193,026.10</i>	<i>156,515.95</i>	<i>161,675.96</i>	<i>20,949.32</i>
<i>Premiums and offsets to outlays,</i>	<i>1,120.00</i>	<i>29,865.60</i>	—	—
Agency and trust,	189,900.25	522,752.04	252,427.09	177,026.52
<i>Taxes and licenses for State,</i>	<i>114,325.11</i>	<i>144,809.69</i>	<i>159,860.98</i>	<i>112,477.92</i>
<i>Taxes for county,</i>	<i>71,402.65</i>	<i>95,205.28</i>	<i>92,566.11</i>	<i>57,185.60</i>
<i>Expenditures for grade crossings,</i>	<i>1,729.32</i>	<i>22,522.07</i>	—	—
<i>Permanent public trust funds,</i>	<i>2,443.17</i>	<i>260,215.00</i>	—	<i>7,363.00</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$1,734,052.53	\$1,587,067.15	\$1,712,255.82	\$1,208,351.13
Maintenance and interest,	1,507,357.87	1,376,394.19	1,519,648.30	1,046,038.88
Debt,	33,668.56	54,157.01	30,931.56	141,362.93
Sinking funds,	193,026.10	156,515.95	161,675.96	20,949.32
Outlays,	335,888.58	1,577,503.18	573,183.83	223,031.48
Premiums and offsets to outlays paid to sinking funds,	1,120.00	29,865.60	—	—
Debt (from sinking funds),	163,000.00	187,000.00	110,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,133,500.00	1,578,000.00	475,000.00	576,228.55
Agency and trust,	189,900.25	522,752.04	252,427.09	177,026.52
Total payments,	\$3,557,461.36	\$5,482,187.97	\$3,122,866.74	\$2,184,637.68
<i>Balance on hand, end of year,</i>	<i>179,297.63</i>	<i>119,915.21</i>	<i>485,126.65</i>	<i>65,121.67</i>
GRAND TOTAL,	\$3,736,758.99	\$5,602,103.18	\$3,607,993.39	\$2,249,759.35

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 3.

RECEIPTS.	Somerville POPULATION 69,272	Holyoke POPULATION 49,934	Brockton POPULATION 47,794	Malden POPULATION 38,037
REVENUE.	\$1,357,004.82	\$1,269,191.28	\$981,941.01	\$768,403.55
General,	994,825.62	782,116.67	712,259.02	564,081.76
Taxes,	983,198.83	708,088.08	695,144.25	557,498.66
Property and poll,	912,532.03	643,779.70	647,733.49	488,138.00
Corporation, bank, etc.,	70,666.75	64,308.38	47,410.76	69,360.66
Licenses and permits,	1,609.25	63,874.75	3,163.75	958.00
Fines and forfeits,	4,810.00	5,566.04	7,701.42	2,223.00
Grants and gifts,	5,207.54	4,587.80	6,249.60	3,402.10
For expenses,	5,207.54	4,587.80	6,099.60	3,402.10
For outlays,	—	—	150.00	—
All other,	—	—	—	—
Commercial,	352,179.20	487,074.61	269,681.99	204,321.79
Special assessments,	50,003.30	6,313.61	50,259.84	33,873.82
To meet expenses,	30,535.64	—	10,294.89	28,776.01
To meet outlays,	19,467.66	6,313.61	19,965.03	5,197.81
Privileges,	8,908.18	3,490.36	6,176.23	6,513.65
Departmental,	56,231.00	15,699.15	98,896.04	36,909.49
General government,	6,566.57	1,875.00	2,189.51	2,500.87
Protection of life and property,	2,727.57	1,121.88	1,514.84	7,347.01
Health and sanitation,	17,548.87	228.90	62,952.83	10,755.13
Highways and bridges,	1,882.88	976.06	1,825.69	575.06
Charities,	8,418.61	7,376.24	10,729.16	6,261.12
Soldiers' benefits,	16,868.50	3,357.00	18,023.50	8,162.00
Education,	607.02	489.14	1,128.01	842.58
Libraries,	968.67	—	532.50	455.72
Recreation,	193.80	68.70	—	10.00
Unclassified,	448.51	206.23	—	—
Public service enterprises,	237,234.04	452,766.74	115,713.29	90,941.04
Electric light,	—	323,706.18	—	—
Water,	237,234.04	129,060.56	115,713.29	90,941.04
All other,	—	—	—	—
Cemeteries,	—	—	5,773.93	11,893.49
Interest,	9,802.68	8,804.75	12,862.56	24,090.30
NON-REVENUE.	\$1,239,189.75	\$1,091,393.90	\$969,508.54	\$750,534.99
Offsets to outlays,	1,181.01	16,084.85	25,314.41	—
Departmental,	1,181.01	16,084.85	16,831.00	—
Public service enterprises,	—	—	8,483.41	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	1,103,000.00	776,500.00	856,000.00	569,685.24
Loans, general purposes,	198,000.00	141,500.00	154,000.00	179,000.00
Loans, public service enterprises,	—	33,000.00	55,000.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	905,000.00	600,000.00	647,000.00	390,000.00
Premiums,	—	—	—	685.24
Unpaid warrants or orders, current year,	—	—	—	—
From sinking funds,	—	166,000.00	—	95,000.00
Agency and trust,	135,008.74	132,809.05	88,194.13	85,849.75
Taxes and licenses for State,	71,851.80	87,201.38	45,272.54	43,471.48
Taxes for county,	61,897.01	45,530.20	42,436.63	36,559.40
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	—	—	350.89	5,818.81
Private trust funds and accounts,	1,229.87	27.47	134.07	—
RECAPITULATION.				
Revenue,	\$1,357,004.82	\$1,269,191.28	\$981,941.01	\$768,403.55
For current charges,	1,337,537.16	1,262,877.67	961,825.96	763,205.74
For outlays,	19,467.66	6,313.61	20,115.05	5,197.81
Offsets to outlays,	1,181.01	16,084.85	25,314.41	—
Municipal indebtedness,	1,103,000.00	776,500.00	856,000.00	569,685.24
From sinking funds,	—	166,000.00	—	95,000.00
Agency and trust,	135,008.74	132,809.05	88,194.13	85,849.75
Total receipts,	\$2,596,194.57	\$2,360,585.18	\$1,951,449.55	\$1,518,938.54
Balance on hand, beginning of year,	92,876.74	142,638.72	74,639.59	131,387.30
GRAND TOTAL,	\$2,689,071.31	\$2,503,223.90	\$2,026,089.14	\$1,650,325.84

1 Includes \$165,829 from gas.

Graded According to Population of 1905 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 69,272	Holyoke POPULATION 49,934	Brockton POPULATION 47,794	Malden POPULATION 38,037
Maintenance,	\$1,037,844.78	\$934,513.43	\$721,195.11	\$601,408.13
<i>Departmental,</i>	<i>981,951.70</i>	<i>686,665.37</i>	<i>674,694.25</i>	<i>561,479.62</i>
General government,	67,485.49	62,327.12	55,394.74	33,446.40
Protection of life and property,	188,691.52	171,593.19	142,347.41	112,733.11
Health and sanitation,	119,560.78	49,711.68	59,585.94	43,114.44
Highways and bridges,	127,094.00	78,557.97	97,670.55	84,590.84
Charities,	31,646.87	57,555.71	34,159.28	26,666.42
Soldiers' benefits,	39,759.19	4,513.00	27,328.67	13,366.13
Education,	359,161.03	231,539.28	241,130.81	217,719.97
Libraries,	23,253.83	12,500.00	13,700.53	16,649.86
Recreation,	21,999.82	13,636.27	1,798.75	13,182.45
Unclassified,	3,299.17	4,731.15	1,577.57	10.00
<i>Public service enterprises,</i>	<i>55,893.08</i>	<i>247,848.06</i>	<i>41,948.80</i>	<i>26,920.15</i>
Electric light,	—	193,023.52	—	—
Water,	55,893.08	54,824.54	41,948.80	26,920.15
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>4,552.06</i>	<i>13,008.36</i>
Interest,	180,440.60	123,336.41	138,101.10	121,824.88
<i>Loans, general purposes,</i>	<i>115,111.30</i>	<i>82,629.50</i>	<i>81,651.66</i>	<i>74,387.89</i>
<i>Loans, public service enterprises,</i>	<i>65,329.30</i>	<i>40,706.91</i>	<i>57,049.44</i>	<i>47,384.49</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>52.50</i>
Outlays,	171,655.47	287,813.85	261,218.21	317,357.34
<i>Departmental,</i>	<i>153,956.15</i>	<i>157,087.77</i>	<i>207,759.74</i>	<i>304,219.16</i>
General government,	1,567.81	—	2,415.65	3,090.77
Protection of life and property,	7,849.89	11,271.46	18,652.64	33,187.62
Health and sanitation,	33,363.70	23,826.81	84,980.77	25,272.33
Highways and bridges,	79,992.73	54,574.96	33,447.56	14,358.41
Charities,	—	—	—	—
Education,	31,132.02	37,175.78	68,005.12	228,055.03
Libraries,	—	—	108.00	—
Recreation,	—	14,493.81	—	225.00
Unclassified,	50.00	15,744.95	150.00	30.00
<i>Public service enterprises,</i>	<i>17,699.32</i>	<i>130,726.08</i>	<i>53,458.47</i>	<i>11,138.18</i>
Electric light,	—	99,691.82	—	—
Water,	17,699.32	31,034.26	53,458.47	11,138.18
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
Municipal indebtedness,	1,071,475.65	801,511.16	762,119.07	429,756.42
<i>From sinking funds,</i>	<i>—</i>	<i>166,000.00</i>	<i>—</i>	<i>95,000.00</i>
<i>From revenue,</i>	<i>196,475.65</i>	<i>80,511.16</i>	<i>117,119.07</i>	<i>84,756.42</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>875,000.00</i>	<i>555,000.00</i>	<i>645,000.00</i>	<i>250,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds,	—	60,255.16	16,819.12	13,995.00
<i>From revenue,</i>	<i>—</i>	<i>60,255.16</i>	<i>16,819.12</i>	<i>13,995.00</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	135,545.55	132,809.05	88,059.17	86,349.75
<i>Taxes and licenses for State,</i>	<i>71,881.86</i>	<i>87,251.38</i>	<i>45,272.54</i>	<i>43,471.48</i>
<i>Taxes for county,</i>	<i>61,897.01</i>	<i>45,530.20</i>	<i>42,436.63</i>	<i>36,559.46</i>
<i>Expenditures for grade crossings,</i>	<i>543.31</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>Permanent public trust funds,</i>	<i>—</i>	<i>—</i>	<i>350.00</i>	<i>5,818.81</i>
<i>Private trust funds and accounts,</i>	<i>1,223.37</i>	<i>27.47</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$1,414,761.03	\$1,198,616.16	\$993,234.40	\$821,984.43
Maintenance and interest,	1,218,285.38	1,057,849.84	859,296.21	723,233.01
Debt,	196,475.65	80,511.16	117,119.07	84,756.42
Sinking funds,	—	60,255.16	16,819.12	13,995.00
Outlays,	171,655.47	287,813.85	261,218.21	317,357.34
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	166,000.00	—	95,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	875,000.00	555,000.00	645,000.00	250,000.00
Agency and trust,	135,545.55	132,809.05	88,059.17	86,349.75
Total payments,	\$2,596,962.05	\$2,340,239.06	\$1,987,511.78	\$1,570,691.52
<i>Balance on hand, end of year,</i>	<i>92,109.26</i>	<i>162,984.84</i>	<i>38,577.36</i>	<i>79,634.32</i>
GRAND TOTAL,	\$2,689,071.31	\$2,503,223.90	\$2,026,089.14	\$1,650,325.84

¹ Includes \$112,101.44 for gas.² Includes \$44,964.68 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 4.

RECEIPTS.	Haverhill POPULATION 37,830	Salem POPULATION 37,627	Chelsea POPULATION 37,289	Newton POPULATION 36,827
REVENUE.	\$719,071.78	\$685,002.68	\$691,817.69	\$1,315,512.61
General,	542,210.34	517,717.98	501,949.13	1,088,803.49
<i>Taxes,</i>	<i>485,859.71</i>	<i>507,560.09</i>	<i>493,777.72</i>	<i>1,079,313.78</i>
Property and poll,	452,953.63	455,211.36	473,942.29	884,109.39
Corporation, bank, etc.,	32,906.08	52,348.73	19,835.43	195,204.39
<i>Licenses and permits,</i>	<i>48,237.25</i>	<i>1,120.00</i>	<i>3,858.10</i>	<i>1,617.75</i>
<i>Fines and forfeits,</i>	<i>4,445.82</i>	<i>4,434.89</i>	<i>3,493.31</i>	<i>2,584.50</i>
<i>Grants and gifts,</i>	<i>3,667.56</i>	<i>4,603.00</i>	<i>822.00</i>	<i>5,287.46</i>
For expenses,	3,667.56	4,603.00	822.00	5,287.46
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	176,861.44	167,284.70	189,868.56	226,709.12
<i>Special assessments,</i>	<i>11,576.54</i>	<i>8,763.93</i>	<i>12,859.55</i>	<i>33,632.38</i>
To meet expenses,	11,576.54	8,763.93	9,278.10	17,433.69
To meet outlays,	—	—	3,581.45	16,198.69
<i>Privileges,</i>	<i>5,743.11</i>	<i>—</i>	<i>3,083.85</i>	<i>1,743.62</i>
<i>Departmental,</i>	<i>37,482.83</i>	<i>41,095.88</i>	<i>18,222.85</i>	<i>28,694.49</i>
General government,	4,097.71	1,377.20	1,368.26	3,343.20
Protection of life and property,	1,092.40	7,020.71	795.39	3,499.19
Health and sanitation,	75.71	2,919.91	663.46	8,419.86
Highways and bridges,	3,144.83	13.11	824.16	3,567.75
Charities,	9,433.92	7,907.37	2,721.60	4,167.83
Soldiers' benefits,	16,900.00	18,829.50	11,059.00	3,398.00
Education,	690.37	1,161.75	268.44	1,333.00
Libraries,	639.58	472.04	304.54	898.99
Recreation,	1,408.31	1,182.85	218.00	5.00
Unclassified,	—	211.44	—	61.67
<i>Public service enterprises,</i>	<i>100,353.48</i>	<i>99,697.27</i>	<i>144,111.77</i>	<i>147,902.17</i>
Electric light,	—	—	—	—
Water,	100,292.64	98,551.01	143,101.77	147,902.17
All other,	60.84	1,146.26	1,010.00	—
<i>Cemeteries,</i>	<i>—</i>	<i>4,823.31</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>21,705.48</i>	<i>12,904.31</i>	<i>11,590.54</i>	<i>14,736.46</i>
NON-REVENUE.	\$788,400.02	\$666,236.97	\$893,646.72	\$1,338,343.23
Offsets to outlays,	15,573.99	158,657.00	27,632.78	13,381.44
<i>Departmental,</i>	<i>9,103.05</i>	<i>158,657.00</i>	<i>27,632.78</i>	<i>2,351.05</i>
<i>Public service enterprises,</i>	<i>6,470.94</i>	<i>—</i>	<i>—</i>	<i>11,030.39</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	593,462.60	408,706.70	817,734.55	1,041,758.25
<i>Loans, general purposes,</i>	<i>158,262.50</i>	<i>120,500.00</i>	<i>135,500.00</i>	<i>196,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>140,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>435,000.00</i>	<i>280,000.00</i>	<i>541,870.00</i>	<i>811,000.00</i>
<i>Premiums,</i>	<i>200.10</i>	<i>2,206.70</i>	<i>364.55</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>34,258.25</i>
From sinking funds,	91,000.00	—	—	30,000.00
Agency and trust,	88,363.43	98,873.27	48,279.39	253,203.54
<i>Taxes and licenses for State,</i>	<i>56,046.52</i>	<i>49,430.89</i>	<i>30,922.50</i>	<i>83,109.18</i>
<i>Taxes for county,</i>	<i>31,658.06</i>	<i>36,694.34</i>	<i>—</i>	<i>71,954.39</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56,950.58</i>
<i>Permanent public trust funds,</i>	<i>658.85</i>	<i>12,062.69</i>	<i>17,356.89</i>	<i>41,089.04</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>685.35</i>	<i>—</i>	<i>100.35</i>
RECAPITULATION.				
Revenue,	\$719,071.78	\$685,002.68	\$691,817.69	\$1,315,512.61
For current charges,	719,071.78	685,002.68	688,236.24	1,299,313.92
For outlays,	—	—	3,581.45	16,198.69
Offsets to outlays,	15,573.99	158,657.00	27,632.78	13,381.44
Municipal indebtedness,	593,462.60	408,706.70	817,734.55	1,041,758.25
From sinking funds,	91,000.00	—	—	30,000.00
Agency and trust,	88,363.43	98,873.27	48,279.39	253,203.54
Total receipts,	\$1,507,471.80	\$1,351,239.65	\$1,585,464.41	\$2,653,855.84
<i>Balance on hand, beginning of year,</i>	<i>62,080.44</i>	<i>143,091.65</i>	<i>25,073.07</i>	<i>131,953.58</i>
GRAND TOTAL,	\$1,569,552.24	\$1,494,331.30	\$1,610,537.48	\$2,785,809.42

Graded According to Population of 1905 — Continued.

GROUP 4.

PAYMENTS.	Haverhill POPULATION 37,830	Salem POPULATION 37,627	Chelsea POPULATION 37,289	Newton POPULATION 36,827
Maintenance,	\$564,333.82	\$559,400.84	\$519,303.56	\$833,024.70
<i>Departmental,</i>	<i>538,156.71</i>	<i>516,209.83</i>	<i>483,912.31</i>	<i>810,063.07</i>
General government,	35,663.53	34,032.11	36,164.42	74,510.78
Protection of life and property,	106,481.62	120,281.54	107,569.02	160,977.01
Health and sanitation,	24,905.54	38,936.62	41,972.20	96,762.86
Highways and bridges,	80,165.66	74,696.59	62,547.41	129,546.34
Charities,	41,544.01	42,175.69	22,216.63	25,402.57
Soldiers' benefits,	36,215.35	32,399.24	19,420.76	5,366.25
Education,	184,578.51	145,961.76	182,230.21	275,728.28
Libraries,	19,108.62	11,584.47	7,354.84	23,214.46
Recreation,	7,875.67	6,827.45	7,809.38	17,717.77
Unclassified,	1,618.20	9,314.46	6,627.44	836.75
<i>Public service enterprises,</i>	<i>25,792.81</i>	<i>35,441.91</i>	<i>25,391.25</i>	<i>22,844.11</i>
Electric light,	—	—	—	—
Water,	25,791.01	34,310.68	24,647.39	22,844.11
All other,	1.80	1,131.23	743.86	—
<i>Cemeteries,</i>	<i>384.30</i>	<i>7,749.00</i>	—	<i>117.52</i>
Interest,	81,738.17	41,921.61	143,569.38	313,659.93
<i>Loans, general purposes,</i>	<i>42,698.17</i>	<i>36,173.56</i>	<i>97,268.56</i>	<i>255,523.34</i>
<i>Loans, public service enterprises,</i>	<i>39,040.00</i>	<i>5,522.92</i>	<i>46,300.82</i>	<i>58,136.59</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>225.13</i>	—	—
Outlays,	97,523.38	151,388.14	98,841.96	317,159.09
<i>Departmental,</i>	<i>77,265.81</i>	<i>139,415.47</i>	<i>83,929.48</i>	<i>279,131.79</i>
General government,	2,440.90	552.80	—	—
Protection of life and property,	696.44	5,100.00	—	1,977.12
Health and sanitation,	5,583.65	74,458.89	11,430.74	73,662.94
Highways and bridges,	2,199.00	43,690.84	18,388.20	71,662.37
Charities,	6,312.00	—	—	—
Education,	57,356.95	15,212.94	54,110.54	130,228.12
Libraries,	2,141.87	—	—	—
Recreation,	535.00	400.00	—	1,601.24
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>20,257.57</i>	<i>7,990.53</i>	<i>14,912.48</i>	<i>38,027.30</i>
Electric light,	—	—	—	—
Water,	20,257.57	7,990.53	14,912.48	38,027.30
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,982.14</i>	—	—
Municipal indebtedness,	518,059.80	406,900.00	679,961.01	833,988.35
<i>From sinking funds,</i>	<i>91,000.00</i>	—	—	<i>30,000.00</i>
<i>From revenue,</i>	<i>42,059.80</i>	<i>76,900.00</i>	<i>64,667.01</i>	<i>39,837.61</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	—	<i>140,000.00</i>	—
<i>Temporary loans (including tax loans),</i>	<i>385,000.00</i>	<i>330,000.00</i>	<i>475,294.00</i>	<i>726,500.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	<i>37,650.74</i>
To sinking funds,	62,353.35	600.00	53,057.00	141,335.91
<i>From revenue,</i>	<i>62,155.00</i>	<i>600.00</i>	<i>53,057.00</i>	<i>141,335.91</i>
<i>Premiums and offsets to outlays,</i>	<i>198.35</i>	—	—	—
Agency and trust,	101,841.62	98,135.80	48,276.89	253,537.98
<i>Taxes and licenses for State,</i>	<i>56,046.52</i>	<i>49,430.89</i>	<i>30,920.00</i>	<i>83,109.18</i>
<i>Taxes for county,</i>	<i>31,658.06</i>	<i>36,694.34</i>	—	<i>71,954.39</i>
<i>Expenditures for grade crossings,</i>	<i>13,560.38</i>	—	—	<i>58,314.41</i>
<i>Permanent public trust funds,</i>	<i>576.66</i>	<i>11,132.22</i>	<i>17,356.89</i>	<i>40,059.65</i>
<i>Private trust funds and accounts,</i>	—	<i>878.35</i>	—	<i>100.35</i>
RECAPITULATION.				
Current charges against revenue,	\$750,286.79	\$678,822.45	\$780,596.95	\$1,327,858.15
Maintenance and interest,	646,071.99	601,322.45	662,872.94	1,146,684.63
Debt,	42,059.80	76,900.00	64,667.01	39,837.61
Sinking funds,	62,155.00	600.00	53,057.00	141,335.91
Outlays,	97,523.38	151,388.14	98,841.96	317,159.09
Premiums and offsets to outlays paid to sinking funds,	198.35	—	—	—
Debt (from sinking funds),	91,000.00	—	—	30,000.00
Bonds refunded, current year,	—	—	140,000.00	—
Temporary loans,	385,000.00	330,000.00	475,294.00	764,150.74
Agency and trust,	101,841.62	98,135.80	48,276.89	253,537.98
Total payments,	\$1,425,850.14	\$1,258,346.39	\$1,543,009.80	\$2,692,705.96
<i>Balance on hand, end of year,</i>	<i>143,702.10</i>	<i>235,984.91</i>	<i>67,527.68</i>	<i>93,103.46</i>
GRAND TOTAL,	\$1,569,552.24	\$1,494,331.30	\$1,610,537.48	\$2,785,809.42

1 Includes \$2,000 fire insurance fund.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Fitchburg POPULATION 33,021	Taunton POPULATION 30,967	Everett POPULATION 29,111	Quincy POPULATION 28,076
REVENUE.	\$649,191.26	\$589,868.13	\$576,120.54	\$659,124.94
General,	624,355.18	419,576.04	426,481.26	470,749.97
<i>Taxes,</i>	<i>509,354.09</i>	<i>374,785.29</i>	<i>421,189.51</i>	<i>464,800.97</i>
Property and poll,	469,844.75	330,967.02	391,895.61	447,853.68
Corporation, bank, etc.,	39,509.34	43,818.27	29,293.90	16,947.29
<i>Licenses and permits,</i>	<i>1,939.00</i>	<i>40,028.75</i>	<i>958.60</i>	<i>1,132.66</i>
<i>Fines and forfeits,</i>	<i>1,988.43</i>	<i>2,072.52</i>	<i>403.44</i>	<i>2,332.92</i>
<i>Grants and gifts,</i>	<i>11,076.66</i>	<i>2,659.48</i>	<i>3,929.81</i>	<i>2,493.42</i>
For expenses,	11,076.66	2,659.48	3,929.81	2,493.42
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	124,836.08	170,292.09	149,639.28	188,374.97
<i>Special assessments,</i>	<i>9,393.39</i>	<i>958.63</i>	<i>23,923.62</i>	<i>30,310.32</i>
To meet expenses,	4,854.25	958.63	21,472.57	28,505.21
To meet outlays,	4,539.14	—	2,451.05	1,805.11
<i>Privileges,</i>	<i>77.60</i>	<i>5,037.44</i>	<i>4,620.04</i>	<i>4,403.56</i>
<i>Departmental,</i>	<i>21,302.02</i>	<i>28,443.89</i>	<i>17,969.93</i>	<i>12,534.80</i>
General government,	2,357.66	476.39	1,169.47	2,189.90
Protection of life and property,	1,317.78	331.24	241.23	1,743.17
Health and sanitation,	173.15	10,753.06	1,295.02	1,189.53
Highways and bridges,	1,139.93	604.03	841.56	1,230.22
Charities,	9,204.62	4,797.75	1,624.81	732.98
Soldiers' benefits,	5,822.00	8,322.34	5,471.00	5,172.00
Education,	914.83	2,825.93	693.26	224.00
Libraries,	351.05	333.15	353.00	—
Recreation,	—	—	280.58	53.00
Unclassified,	21.00	—	—	—
<i>Public service enterprises,</i>	<i>81,965.80</i>	<i>131,776.77</i>	<i>91,354.93</i>	<i>112,559.07</i>
Electric light,	—	58,470.02	—	—
Water,	81,965.80	73,306.75	91,354.93	112,546.37
All other,	—	—	—	12.70
<i>Cemeteries,</i>	<i>5,320.88</i>	<i>1,804.15</i>	<i>5,670.20</i>	<i>5,295.73</i>
<i>Interest,</i>	<i>6,776.39</i>	<i>2,271.21</i>	<i>12,100.56</i>	<i>23,271.49</i>
NON-REVENUE.	\$765,923.42	\$502,384.15	\$455,710.43	\$662,689.54
Offsets to outlays,	1,026.88	7,964.54	235.51	6,689.20
<i>Departmental,</i>	<i>1,026.88</i>	<i>1,294.94</i>	<i>235.51</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>6,669.60</i>	<i>—</i>	<i>6,689.20</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	690,361.11	385,841.50	403,375.00	595,078.73
<i>Loans, general purposes,</i>	<i>57,361.11</i>	<i>30,831.50</i>	<i>33,500.00</i>	<i>142,000.00</i>
<i>Loans, public service enterprises,</i>	<i>80,000.00</i>	<i>45,000.00</i>	<i>—</i>	<i>30,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>553,000.00</i>	<i>310,000.00</i>	<i>343,000.00</i>	<i>423,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>10.00</i>	<i>375.00</i>	<i>78.73</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	6,000.00	21,000.00	—	—
Agency and trust,	68,535.43	87,578.11	52,099.92	60,921.61
<i>Taxes and licenses for State,</i>	<i>37,340.62</i>	<i>51,376.59</i>	<i>27,040.00</i>	<i>34,962.84</i>
<i>Taxes for county,</i>	<i>28,619.00</i>	<i>33,770.02</i>	<i>23,855.40</i>	<i>18,286.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>2,553.14</i>	<i>2,431.50</i>	<i>1,204.52</i>	<i>5,431.92</i>
<i>Private trust funds and accounts,</i>	<i>22.67</i>	<i>—</i>	<i>—</i>	<i>2,240.00</i>
RECAPITULATION.				
Revenue,	\$649,191.26	\$589,868.13	\$576,120.54	\$659,124.94
For current charges,	644,652.12	589,868.13	573,669.49	657,319.83
For outlays,	4,539.14	—	2,451.05	1,805.11
Offsets to outlays,	1,026.88	7,964.54	235.51	6,689.20
Municipal indebtedness,	690,361.11	385,841.50	403,375.00	595,078.73
From sinking funds,	6,000.00	21,000.00	—	—
Agency and trust,	68,535.43	87,578.11	52,099.92	60,921.61
Total receipts,	\$1,415,114.68	\$1,092,252.28	\$1,031,830.97	\$1,321,814.48
Balance on hand, beginning of year,	56,070.05	85,520.91	22,369.19	94,479.53
GRAND TOTAL,	\$1,471,184.73	\$1,177,773.19	\$1,054,200.16	\$1,416,294.01

Graded According to Population of 1905 — Continued.

GROUP 5.

PAYMENTS.	Fitchburg POPULATION 33,021	Taunton POPULATION 30,967	Everett POPULATION 29,111	Quincy POPULATION 28,076
Maintenance,	\$479,206.02	\$455,389.69	\$401,656.51	\$411,100.32
<i>Departmental,</i>	<i>419,798.78</i>	<i>368,748.66</i>	<i>375,380.37</i>	<i>385,357.30</i>
General government,	27,275.61	27,976.90	32,331.69	34,919.12
Protection of life and property,	81,730.45	87,424.12	64,612.37	76,022.86
Health and sanitation,	25,474.23	22,453.75	26,048.31	21,220.78
Highways and bridges,	83,369.91	48,035.00	40,202.68	65,272.55
Charities,	43,213.68	24,404.28	8,795.41	18,519.71
Soldiers' benefits,	14,137.36	12,002.67	7,518.00	8,620.95
Education,	126,906.65	132,763.90	177,462.08	146,377.30
Libraries,	8,837.40	10,173.90	7,642.03	6,521.45
Recreation,	3,231.31	1,588.97	8,696.63	6,315.91
Unclassified,	5,622.18	1,925.17	2,071.17	1,566.67
<i>Public service enterprises,</i>	<i>50,667.93</i>	<i>32,203.89</i>	<i>20,846.64</i>	<i>20,759.75</i>
Electric light,	—	49,797.01	—	—
Water,	50,667.93	32,406.88	20,846.64	20,759.75
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>8,739.31</i>	<i>4,437.14</i>	<i>5,429.50</i>	<i>4,983.27</i>
Interest,	81,262.33	92,595.61	107,595.26	133,212.54
<i>Loans, general purposes,</i>	<i>63,303.93</i>	<i>47,082.46</i>	<i>75,581.82</i>	<i>82,273.92</i>
<i>Loans, public service enterprises,</i>	<i>17,959.45</i>	<i>45,513.05</i>	<i>31,965.94</i>	<i>55,413.72</i>
<i>Loans, cemeteries,</i>	—	—	47.50	525.00
Outlays,	107,818.54	109,352.08	71,919.39	269,407.47
<i>Departmental,</i>	<i>97,933.63</i>	<i>43,910.21</i>	<i>67,476.44</i>	<i>234,275.52</i>
General government,	—	2,887.44	71.00	3,760.99
Protection of life and property,	30,392.83	24,957.06	11,000.27	34,751.26
Health and sanitation,	45,641.90	11,916.82	26,482.05	72,962.37
Highways and bridges,	—	—	—	—
Charities,	18,963.14	4,063.95	28,662.60	122,798.90
Education,	2,935.76	84.94	1,260.52	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	9,884.91	65,441.87	2,728.04	33,994.35
<i>Public service enterprises,</i>	<i>9,884.91</i>	<i>55,559.27</i>	<i>2,728.04</i>	<i>33,994.35</i>
Electric light,	—	9,882.60	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	1,714.91	1,139.60
Municipal indebtedness,	638,464.82	349,800.00	357,163.09	478,676.82
<i>From sinking funds,</i>	<i>6,000.00</i>	<i>66,000.00</i>	—	—
<i>From revenue,</i>	<i>77,464.82</i>	2,800.00	67,163.09	151,676.82
<i>Bonds refunded, current year,</i>	—	—	25,000.00	—
<i>Temporary loans (including tax loans),</i>	<i>555,000.00</i>	<i>281,000.00</i>	<i>265,000.00</i>	<i>327,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	25,300.00	65,857.51	11,662.56	—
<i>From revenue,</i>	<i>25,300.00</i>	<i>65,847.51</i>	<i>11,662.56</i>	—
<i>Premiums and offsets to outlays,</i>	—	10.00	—	—
Agency and trust,	75,915.49	87,595.61	52,149.92	60,755.47
<i>Taxes and licenses for State,</i>	<i>37,340.62</i>	<i>51,394.09</i>	<i>27,040.00</i>	<i>34,962.84</i>
<i>Taxes for county,</i>	<i>28,619.00</i>	<i>33,770.02</i>	<i>23,855.40</i>	<i>18,286.85</i>
<i>Expenditures for grade crossings,</i>	<i>7,581.76</i>	—	50.00	—
<i>Permanent public trust funds,</i>	<i>2,361.11</i>	<i>2,431.50</i>	<i>1,204.52</i>	<i>5,395.78</i>
<i>Private trust funds and accounts,</i>	<i>13.00</i>	—	—	<i>2,110.00</i>
RECAPITULATION.				
Current charges against revenue,	\$663,233.22	\$616,632.71	\$588,077.42	\$700,989.78
Maintenance and interest,	560,468.40	547,985.20	509,251.77	549,312.96
Debt,	77,464.82	2,800.00	67,163.09	151,676.82
Sinking funds,	25,300.00	65,847.51	11,662.56	—
Outlays,	107,818.54	109,352.08	71,919.39	269,407.47
Premiums and offsets to outlays paid to sinking funds,	—	10.00	—	—
Debt (from sinking funds),	6,000.00	66,000.00	—	—
Bonds refunded, current year,	—	—	25,000.00	—
Temporary loans,	555,000.00	281,000.00	265,000.00	327,000.00
Agency and trust,	75,915.49	87,595.61	52,149.92	60,755.47
Total payments,	\$1,407,967.25	\$1,160,590.40	\$1,002,146.73	\$1,358,152.72
<i>Balance on hand, end of year,</i>	<i>63,217.48</i>	<i>17,182.79</i>	<i>52,053.43</i>	<i>58,141.29</i>
GRAND TOTAL,	\$1,471,184.73	\$1,177,773.19	\$1,054,200.16	\$1,416,294.01

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 6.

RECEIPTS.	Waltham POPULATION 26,282	Gloucester POPULATION 26,011	Pittsfield POPULATION 25,001	North Adams POPULATION 22,150
REVENUE.	\$504,297.76	\$515,018.71	\$510,739.07	\$366,945.89
General,	378,227.69	388,286.05	392,766.59	291,310.25
<i>Taxes,</i>	<i>372,834.37</i>	<i>352,883.30</i>	<i>356,491.64</i>	<i>256,409.01</i>
Property and poll,	346,516.77	333,368.41	336,182.57	221,872.65
Corporation, bank, etc.,	26,317.60	19,514.89	20,309.07	34,536.36
<i>Licenses and permits,</i>	<i>1,195.50</i>	<i>30,631.25</i>	<i>31,519.25</i>	<i>32,419.00</i>
<i>Fines and forfeits,</i>	<i>1,583.09</i>	<i>2,378.50</i>	<i>2,971.00</i>	<i>1,516.18</i>
<i>Grants and gifts,</i>	<i>2,614.73</i>	<i>2,393.00</i>	<i>1,784.70</i>	<i>966.06</i>
For expenses,	2,614.73	2,393.00	1,784.70	966.06
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	125,070.07	126,732.66	117,972.48	75,635.64
<i>Special assessments,</i>	<i>8,877.87</i>	<i>4,154.75</i>	<i>16,039.09</i>	<i>7,618.40</i>
To meet expenses,	7,589.78	4,154.75	13,061.59	7,618.40
To meet outlays,	1,288.09	—	2,977.50	—
<i>Privileges,</i>	—	<i>3,741.72</i>	<i>3,639.87</i>	<i>1,476.16</i>
<i>Departmental,</i>	<i>19,236.79</i>	<i>18,180.61</i>	<i>13,541.34</i>	<i>11,087.25</i>
General government,	846.61	1,616.92	403.85	311.65
Protection of life and property,	3,115.58	2,472.31	106.95	981.65
Health and sanitation,	7,050.48	29.00	4,000.00	1,124.80
Highways and bridges,	1,525.29	863.32	—	832.06
Charities,	1,377.06	1,337.57	2,608.26	2,985.90
Soldiers' benefits,	3,990.00	10,895.14	4,468.00	3,354.00
Education,	704.97	948.15	1,954.48	1,153.13
Libraries,	269.30	—	—	310.56
Recreation,	—	15.00	—	—
Unclassified,	347.50	3.00	—	33.50
<i>Public service enterprises,</i>	<i>80,494.24</i>	<i>90,256.38</i>	<i>79,164.59</i>	<i>52,542.52</i>
Electric light,	—	—	—	—
Water,	80,424.34	90,176.38	78,777.44	51,709.17
All other,	69.90	80.00	387.15	833.35
<i>Cemeteries,</i>	<i>9,430.85</i>	—	—	<i>2,814.65</i>
<i>Interest,</i>	<i>8,040.32</i>	<i>10,399.20</i>	<i>5,587.39</i>	<i>96.66</i>
NON-REVENUE.	\$434,701.38	\$512,755.54	\$641,392.48	\$215,459.42
Offsets to outlays,	10,657.67	3,197.42	350.00	447.79
<i>Departmental,</i>	<i>4,500.00</i>	<i>633.00</i>	<i>350.00</i>	<i>447.79</i>
<i>Public service enterprises,</i>	<i>6,157.67</i>	<i>1,983.42</i>	—	—
<i>Cemeteries,</i>	—	<i>581.00</i>	—	—
Municipal indebtedness,	348,982.15	444,350.39	569,118.81	158,010.12
<i>Loans, general purposes,</i>	<i>18,775.00</i>	<i>71,000.00</i>	<i>108,230.40</i>	<i>16,476.79</i>
<i>Loans, public service enterprises,</i>	<i>60,000.00</i>	<i>40,000.00</i>	<i>83,000.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	<i>142,888.41</i>	<i>1,533.33</i>
<i>Temporary loans (including tax loans),</i>	<i>270,000.00</i>	<i>320,000.00</i>	<i>235,000.00</i>	<i>140,000.00</i>
<i>Premiums,</i>	<i>207.15</i>	<i>1,002.50</i>	—	—
<i>Unpaid warrants or orders, current year,</i>	—	<i>12,347.89</i>	—	—
From sinking funds,	17,000.00	—	—	—
Agency and trust,	58,061.56	65,207.73	71,923.67	57,001.51
<i>Taxes and licenses for State,</i>	<i>29,231.33</i>	<i>38,855.25</i>	<i>44,774.30</i>	<i>34,543.28</i>
<i>Taxes for county,</i>	<i>25,055.23</i>	<i>24,361.58</i>	<i>27,120.56</i>	<i>22,211.21</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>3,775.00</i>	<i>1,990.90</i>	—	<i>247.02</i>
<i>Private trust funds and accounts,</i>	—	—	<i>28.81</i>	—
RECAPITULATION.				
Revenue,	\$504,297.76	\$515,018.71	\$510,739.07	\$366,945.89
For current charges,	503,009.67	515,018.71	507,761.57	366,945.89
For outlays,	1,288.09	—	2,977.50	—
Offsets to outlays,	10,657.67	3,197.42	350.00	447.79
Municipal indebtedness,	348,982.15	444,350.39	569,118.81	158,010.12
From sinking funds,	17,000.00	—	—	—
Agency and trust,	58,061.56	65,207.73	71,923.67	57,001.51
Total receipts,	\$938,993.14	\$1,027,774.25	\$1,152,131.55	\$582,405.31
Balance on hand, beginning of year,	15,687.95	44,081.43	21,908.72	52,544.55
GRAND TOTAL,	\$954,687.09	\$1,071,855.68	\$1,174,040.27	\$634,949.86

Graded According to Population of 1905 — Continued.

GROUP 6.

PAYMENTS.	Waltham POPULATION 26,282	Gloucester POPULATION 26,011	Pittsfield POPULATION 25,001	North Adams POPULATION 22,150
Maintenance,	\$403,807.17	\$435,983.66	\$345,398.74	\$269,027.88
<i>Departmental,</i>	<i>341,223.89</i>	<i>394,447.38</i>	<i>333,325.65</i>	<i>253,600.25</i>
General government,	27,029.68	31,872.45	30,530.12	23,264.29
Protection of life and property,	72,848.93	100,265.10	61,615.16	42,843.73
Health and sanitation,	37,092.16	10,338.31	25,107.02	14,540.84
Highways and bridges,	53,727.93	82,063.38	61,071.21	45,923.73
Charities,	12,671.35	29,637.08	16,945.30	15,879.23
Soldiers' benefits,	10,097.00	19,323.61	8,905.00	4,012.94
Education,	109,315.07	115,030.34	117,204.03	97,322.13
Libraries,	8,693.72	—	8,500.00	7,249.95
Recreation,	8,235.52	3,179.84	1,850.22	722.90
Unclassified,	1,512.53	2,737.27	1,597.59	1,840.51
<i>Public service enterprises,</i>	<i>49,066.84</i>	<i>40,787.48</i>	<i>12,073.09</i>	<i>10,912.89</i>
Electric light,	—	—	—	—
Water,	49,066.84	40,767.48	12,073.09	10,152.00
All other,	—	20.00	—	760.89
<i>Cemeteries,</i>	<i>13,516.44</i>	<i>748.80</i>	<i>—</i>	<i>4,514.74</i>
Interest,	80,413.48	81,915.13	47,234.87	37,465.43
<i>Loans, general purposes,</i>	<i>60,159.04</i>	<i>40,705.96</i>	<i>38,357.70</i>	<i>29,934.18</i>
<i>Loans, public service enterprises,</i>	<i>19,939.44</i>	<i>41,209.17</i>	<i>8,877.17</i>	<i>7,531.25</i>
<i>Loans, cemeteries,</i>	<i>315.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	108,917.57	61,829.86	220,431.84	18,598.41
<i>Departmental,</i>	<i>34,269.52</i>	<i>50,805.79</i>	<i>133,908.45</i>	<i>16,555.88</i>
General government,	—	—	—	375.00
Protection of life and property,	1,000.00	6,080.09	1,009.39	1,030.98
Health and sanitation,	12,771.38	—	30,649.13	6,728.42
Highways and bridges,	16,185.71	15,899.76	39,882.73	8,129.05
Charities,	—	—	—	—
Education,	4,312.43	28,825.94	60,877.33	292.43
Libraries,	—	—	—	—
Recreation,	—	—	1,489.87	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>74,648.05</i>	<i>11,024.07</i>	<i>86,523.39</i>	<i>2,042.53</i>
Electric light,	—	—	—	—
Water,	74,648.05	11,024.07	86,523.39	1,963.36
All other,	—	—	—	79.17
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	245,534.24	413,997.72	458,688.41	213,283.33
<i>From sinking funds,</i>	<i>17,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue,</i>	<i>18,534.24</i>	<i>110,428.89</i>	<i>60,800.00</i>	<i>71,750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>142,888.41</i>	<i>1,533.33</i>
<i>Temporary loans (including tax loans),</i>	<i>210,000.00</i>	<i>295,000.00</i>	<i>255,000.00</i>	<i>140,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>8,568.83</i>	<i>—</i>	<i>—</i>
To sinking funds,	41,040.13	—	—	—
<i>From revenue,</i>	<i>41,040.13</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	58,061.56	64,437.88	71,894.86	57,001.51
<i>Taxes and licenses for State,</i>	<i>29,231.33</i>	<i>38,855.25</i>	<i>44,774.30</i>	<i>34,543.28</i>
<i>Taxes for county,</i>	<i>25,055.23</i>	<i>24,361.58</i>	<i>27,120.56</i>	<i>22,211.21</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>3,775.00</i>	<i>1,221.05</i>	<i>—</i>	<i>247.02</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$543,795.02	\$628,327.68	\$453,433.61	\$378,243.31
Maintenance and interest,	484,220.65	517,898.79	392,633.61	306,493.31
Debt,	18,534.24	110,428.89	60,800.00	71,750.00
Sinking funds,	41,040.13	—	—	—
Outlays,	108,917.57	61,829.86	220,431.84	18,598.41
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	17,000.00	—	—	—
Bonds refunded, current year,	—	—	142,888.41	1,533.33
Temporary loans,	210,000.00	303,568.83	255,000.00	140,000.00
Agency and trust,	58,061.56	64,437.88	71,894.86	57,001.51
Total payments,	\$937,774.15	\$1,058,164.25	\$1,143,648.72	\$595,376.56
<i>Balance on hand, end of year,</i>	<i>16,912.94</i>	<i>13,691.43</i>	<i>30,391.55</i>	<i>39,573.30</i>
GRAND TOTAL,	\$954,687.09	\$1,071,855.68	\$1,174,040.27	\$634,949.86

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 7.

RECEIPTS.	Chicopee POPULATION 20,191	Northampton POPULATION 19,957	Medford POPULATION 19,686	Beverly POPULATION 15,223
REVENUE.	\$349,717.64	\$340,492.77	\$545,674.59	\$512,278.51
General,	241,382.69	253,542.13	422,339.94	398,527.00
<i>Taxes,</i>	<i>212,516.40</i>	<i>218,638.69</i>	<i>418,624.32</i>	<i>395,783.75</i>
Property and poll,	189,766.86	200,982.24	378,036.62	341,702.07
Corporation, bank, etc.,	22,749.54	17,656.45	40,587.70	54,081.68
<i>Licenses and permits,</i>	<i>25,406.60</i>	<i>24,544.25</i>	<i>732.75</i>	<i>651.50</i>
<i>Fines and forfeits,</i>	<i>1,816.04</i>	<i>2,431.31</i>	<i>127.05</i>	<i>1,035.34</i>
<i>Grants and gifts,</i>	<i>1,622.74</i>	<i>7,927.88</i>	<i>2,855.82</i>	<i>1,056.41</i>
For expenses,	1,622.74	5,677.88	2,855.82	1,056.41
For outlays,	—	2,250.00	—	—
<i>All other,</i>	<i>21.01</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	108,334.95	86,950.64	123,334.65	113,751.51
<i>Special assessments,</i>	<i>4,282.81</i>	<i>1,844.58</i>	<i>16,378.41</i>	<i>18,943.78</i>
To meet expenses,	3,157.47	1,844.58	7,499.53	18,914.97
To meet outlays,	1,125.34	—	8,778.88	28.81
<i>Privileges,</i>	<i>3,721.39</i>	<i>982.54</i>	<i>3,769.39</i>	<i>3,027.31</i>
<i>Departmental,</i>	<i>5,647.14</i>	<i>11,471.95</i>	<i>17,339.83</i>	<i>18,921.26</i>
General government,	656.50	349.35	1,277.29	899.30
Protection of life and property,	30.46	310.93	6,738.80	2,125.80
Health and sanitation,	—	146.00	1,780.13	453.75
Highways and bridges,	2,132.58	1,563.66	1,275.59	7.80
Charities,	1,164.10	1,694.92	1,451.26	3,590.62
Soldiers' benefits,	1,455.00	4,075.45	4,286.00	9,184.49
Education,	208.50	2,896.42	165.50	2,659.50
Libraries,	—	435.22	223.71	—
Recreation,	—	—	41.55	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>91,375.90</i>	<i>49,334.25</i>	<i>68,477.11</i>	<i>63,362.26</i>
Electric light,	41,253.35	—	—	—
Water,	50,122.55	49,334.25	68,477.11	63,362.26
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>672.74</i>	<i>692.00</i>	<i>6,673.75</i>	<i>2,617.53</i>
<i>Interest,</i>	<i>2,634.97</i>	<i>22,625.32</i>	<i>10,896.16</i>	<i>6,879.37</i>
NON-REVENUE.	\$263,365.89	\$239,460.00	\$575,739.17	\$585,579.24
Offsets to outlays,	8,696.43	7,737.52	29,902.79	—
<i>Departmental,</i>	<i>8,696.43</i>	<i>7,737.52</i>	<i>25,066.77</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,836.02</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	221,700.00	164,007.00	476,835.30	524,526.45
<i>Loans, general purposes,</i>	<i>72,700.00</i>	<i>9,000.00</i>	<i>72,814.30</i>	<i>173,750.00</i>
<i>Loans, public service enterprises,</i>	<i>19,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>130,000.00</i>	<i>155,000.00</i>	<i>404,000.00</i>	<i>350,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>7.00</i>	<i>21.00</i>	<i>776.45</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	15,000.00	20,000.00	—
Agency and trust,	32,969.46	52,715.48	49,001.08	61,052.79
<i>Taxes and licenses for State,</i>	<i>21,256.50</i>	<i>32,869.48</i>	<i>25,733.11</i>	<i>30,432.20</i>
<i>Taxes for county,</i>	<i>11,543.88</i>	<i>17,269.20</i>	<i>22,337.97</i>	<i>29,295.71</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>169.08</i>	<i>1,326.00</i>	<i>930.00</i>	<i>1,266.13</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>1,250.80</i>	<i>—</i>	<i>8.75</i>
RECAPITULATION.				
Revenue,	\$349,717.64	\$340,492.77	\$545,674.59	\$512,278.51
For current charges,	348,592.30	338,242.77	536,895.71	512,249.70
For outlays,	1,125.34	2,250.00	8,778.88	28.81
Offsets to outlays,	8,696.43	7,737.52	29,902.79	—
Municipal indebtedness,	221,700.00	164,007.00	476,835.30	524,526.45
From sinking funds,	—	15,000.00	20,000.00	—
Agency and trust,	32,969.46	52,715.48	49,001.08	61,052.79
Total receipts,	\$613,083.53	\$579,952.77	\$1,121,413.76	\$1,097,857.75
<i>Balance on hand, beginning of year,</i>	<i>15,103.36</i>	<i>93,509.71</i>	<i>6,946.74</i>	<i>77,492.86</i>
GRAND TOTAL,	\$628,186.89	\$673,462.48	\$1,128,360.50	\$1,175,350.61

Graded According to Population of 1905 — Continued.

GROUP 7.

PAYMENTS.	Chicopee POPULATION 20,191	Northampton POPULATION 19,957	Medford POPULATION 19,686	Beverly POPULATION 15,223
Maintenance,	\$254,276.71	\$244,871.26	\$374,919.01	\$350,796.32
<i>Departmental,</i>	201,480.06	235,580.84	350,668.93	325,502.86
General government,	15,322.01	14,731.61	30,719.34	20,938.11
Protection of life and property,	39,830.11	31,810.08	71,014.26	61,342.21
Health and sanitation,	6,400.37	7,732.01	27,222.15	8,284.48
Highways and bridges,	38,140.87	45,636.03	56,485.39	80,863.21
Charities,	17,749.45	14,039.77	10,853.83	17,626.77
Soldiers' benefits,	4,941.78	5,685.29	7,465.00	16,491.89
Education,	72,369.12	84,991.70	126,516.22	106,562.32
Libraries,	3,919.24	28,068.42	9,738.24	5,549.01
Recreation,	774.21	987.81	9,032.54	3,772.84
Unclassified,	2,032.90	1,898.12	1,621.96	4,072.02
<i>Public service enterprises,</i>	51,174.94	8,158.00	14,571.07	22,064.00
Electric light,	36,414.58	—	—	—
Water,	14,760.36	8,158.00	14,571.07	22,064.00
All other,	—	—	—	—
<i>Cemeteries,</i>	1,621.71	1,132.42	9,679.01	3,229.46
Interest,	27,660.95	25,930.47	107,225.06	82,135.66
<i>Loans, general purposes,</i>	16,358.20	16,555.47	78,004.24	67,750.66
<i>Loans, public service enterprises,</i>	11,302.75	9,375.00	28,470.82	24,385.00
<i>Loans, cemeteries,</i>	—	—	750.00	—
Outlays,	112,231.60	29,559.12	108,527.60	220,059.53
<i>Departmental,</i>	89,900.04	24,343.06	86,534.80	196,866.01
General government,	3,028.01	108.00	—	375.00
Protection of life and property,	—	—	150.00	18,840.53
Health and sanitation,	3,668.99	6,954.31	13,900.34	72,894.61
Highways and bridges,	75,788.85	3,409.00	46,506.65	10,824.58
Charities,	—	—	—	—
Education,	7,233.11	9,032.25	14,845.38	93,931.29
Libraries,	—	—	3,499.80	—
Recreation,	181.08	4,839.50	7,232.63	—
Unclassified,	—	—	400.00	—
<i>Public service enterprises,</i>	22,331.56	5,216.06	20,271.81	19,873.32
Electric light,	9,236.44	—	—	—
Water,	13,095.12	5,216.06	20,271.81	19,873.32
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	1,720.99	3,320.20
Municipal indebtedness,	169,500.00	238,071.43	419,807.82	378,000.00
<i>From sinking funds,</i>	—	15,000.00	20,000.00	—
<i>From revenue,</i>	50,500.00	60,571.43	24,807.82	60,000.00
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	119,000.00	162,500.00	375,000.00	318,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	—	7,700.00	60,995.37	23,000.00
<i>From revenue,</i>	—	7,700.00	60,974.37	23,000.00
<i>Premiums and offsets to outlays,</i>	—	—	21.00	—
Agency and trust,	32,969.46	51,464.68	49,004.08	60,632.85
<i>Taxes and licenses for State,</i>	21,256.50	32,869.48	25,736.11	30,482.20
<i>Taxes for county,</i>	11,543.88	17,269.20	22,337.97	29,295.71
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	169.08	1,326.00	930.00	854.94
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$332,437.66	\$339,073.16	\$567,926.26	\$515,931.98
Maintenance and interest,	281,937.66	270,801.73	482,144.07	432,931.98
Debt,	50,500.00	60,571.43	24,807.82	60,000.00
Sinking funds,	—	7,700.00	60,974.37	23,000.00
Outlays,	112,231.60	29,559.12	108,527.60	220,059.53
Premiums and offsets to outlays paid to	—	—	21.00	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	15,000.00	20,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	119,000.00	162,500.00	375,000.00	318,000.00
Agency and trust,	32,969.46	51,464.68	49,004.08	60,632.85
Total payments,	\$596,638.72	\$597,596.96	\$1,120,478.94	\$1,114,624.36
<i>Balance on hand, end of year,</i>	31,548.17	75,865.62	7,881.56	60,726.25
GRAND TOTAL,	\$628,186.89	\$673,462.48	\$1,128,360.50	\$1,175,350.61

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 8.

RECEIPTS.	Newburyport POPULATION 14,675	Woburn POPULATION 14,402	Melrose POPULATION 14,295	Marlborough POPULATION 14,073
REVENUE.	\$284,331.62	\$281,677.11	\$370,702.48	\$275,130.03
General,	202,805.70	201,566.13	253,158.01	199,888.24
<i>Taxes,</i>	<i>200,223.97</i>	<i>181,419.99</i>	<i>251,093.65</i>	<i>180,584.91</i>
Property and poll,	183,877.68	173,465.96	235,734.31	170,050.02
Corporation, bank, etc.,	16,346.29	7,954.03	15,359.34	10,534.89
<i>Licenses and permits,</i>	<i>667.00</i>	<i>16,598.60</i>	<i>345.50</i>	<i>16,115.58</i>
<i>Fines and forfeits,</i>	<i>1,265.97</i>	<i>1,494.00</i>	<i>262.13</i>	<i>933.00</i>
<i>Grants and gifts,</i>	<i>648.76</i>	<i>2,051.14</i>	<i>1,466.73</i>	<i>2,254.75</i>
For expenses,	648.76	2,051.14	1,456.73	2,254.75
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>2.50</i>	<i>—</i>	<i>—</i>
Commercial,	81,525.92	80,110.98	117,544.47	75,241.79
<i>Special assessments,</i>	<i>5,394.00</i>	<i>4,252.60</i>	<i>21,290.66</i>	<i>274.17</i>
To meet expenses,	4,818.13	1,364.23	16,198.76	153.75
To meet outlays,	575.87	2,888.37	5,091.90	120.42
<i>Privileges,</i>	<i>469.33</i>	<i>2,391.81</i>	<i>2,028.65</i>	<i>1,541.69</i>
<i>Departmental,</i>	<i>21,443.95</i>	<i>15,493.29</i>	<i>19,115.67</i>	<i>21,009.40</i>
General government,	1,736.22	1,424.00	1,925.74	499.95
Protection of life and property,	681.25	3,798.80	6,506.69	1,736.33
Health and sanitation,	72.31	35.63	3,472.05	8,747.07
Highways and bridges,	1,241.81	453.38	601.69	1,008.29
Charities,	2,708.80	3,627.80	1,110.79	3,594.76
Soldiers' benefits,	12,004.50	5,262.54	3,665.00	5,885.13
Education,	2,361.62	743.50	1,573.53	137.87
Libraries,	179.07	91.64	260.18	—
Recreation,	—	56.00	—	—
Unclassified,	458.37	—	—	—
<i>Public service enterprises,</i>	<i>43,998.70</i>	<i>47,803.45</i>	<i>56,313.27</i>	<i>46,615.73</i>
Electric light,	—	—	—	—
Water,	43,998.70	47,803.45	56,297.57	46,615.73
All other,	—	—	15.70	—
<i>Cemeteries,</i>	<i>224.50</i>	<i>3,187.84</i>	<i>6,527.30</i>	<i>—</i>
<i>Interest,</i>	<i>9,995.44</i>	<i>6,981.99</i>	<i>12,268.92</i>	<i>5,200.80</i>
NON-REVENUE.	\$251,265.16	\$322,297.26	\$456,601.52	\$277,246.83
Offsets to outlays,	2,307.78	7,498.26	3,129.44	4,087.27
<i>Departmental,</i>	<i>1,520.27</i>	<i>4,304.08</i>	<i>3,129.44</i>	<i>1,468.93</i>
<i>Public service enterprises,</i>	<i>787.51</i>	<i>394.18</i>	<i>—</i>	<i>2,618.29</i>
<i>Cemeteries,</i>	<i>—</i>	<i>2,800.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	217,000.00	253,867.33	341,440.90	242,700.00
<i>Loans, general purposes,</i>	<i>20,000.00</i>	<i>48,000.00</i>	<i>63,940.90</i>	<i>29,700.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>8,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>197,000.00</i>	<i>175,767.33</i>	<i>277,500.00</i>	<i>205,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	25,900.00	75,000.00	—
Agency and trust,	31,957.38	35,031.67	37,031.18	30,459.56
<i>Taxes and licenses for State,</i>	<i>17,953.44</i>	<i>18,014.22</i>	<i>18,761.38</i>	<i>18,988.12</i>
<i>Taxes for county,</i>	<i>13,038.03</i>	<i>11,080.76</i>	<i>15,880.08</i>	<i>10,622.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>965.91</i>	<i>5,888.36</i>	<i>2,328.52</i>	<i>44.14</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>48.33</i>	<i>61.20</i>	<i>805.30</i>
RECAPITULATION.				
Revenue,	\$284,331.62	\$281,677.11	\$370,702.48	\$275,130.03
For current charges,	283,755.75	278,788.74	365,610.58	275,009.61
For outlays,	575.87	2,888.37	5,091.90	120.42
Offsets to outlays,	2,307.78	7,498.26	3,129.44	4,087.27
Municipal indebtedness,	217,000.00	253,867.33	341,440.90	242,700.00
From sinking funds,	—	25,900.00	75,000.00	—
Agency and trust,	31,957.38	35,031.67	37,031.18	30,459.56
Total receipts,	\$535,596.78	\$603,974.37	\$827,304.00	\$552,376.86
<i>Balance on hand, beginning of year,</i>	<i>22,885.62</i>	<i>29,540.30</i>	<i>57,527.90</i>	<i>16,161.18</i>
GRAND TOTAL,	\$558,482.40	\$633,514.67	\$884,831.90	\$568,538.04

Graded According to Population of 1905 — Continued.

GROUP 8.

PAYMENTS.	Newburyport Population 14,675	Woburn Population 14,402	Melrose Population 14,295	Marlborough Population 14,073
Maintenance,	\$203,458.00	\$224,633.12	\$290,688.45	\$199,415.78
<i>Departmental,</i>	<i>189,173.13</i>	<i>200,768.04</i>	<i>254,193.22</i>	<i>189,575.53</i>
General government,	14,523.93	14,925.13	21,636.52	14,743.21
Protection of life and property,	33,592.90	47,633.14	39,734.10	40,307.75
Health and sanitation,	8,211.86	12,300.81	14,457.97	8,776.66
Highways and bridges,	39,155.59	21,837.13	47,718.15	34,495.83
Charities,	16,330.65	14,872.49	8,908.28	15,119.57
Soldiers' benefits,	19,273.82	7,119.27	6,388.06	7,972.90
Education,	48,360.18	64,644.69	102,261.06	59,489.27
Libraries,	6,905.34	8,727.61	5,264.30	4,756.85
Recreation,	1,159.51	2,748.47	5,239.60	1,119.89
Unclassified,	1,659.35	5,959.30	2,585.18	2,793.60
<i>Public service enterprises,</i>	<i>14,003.80</i>	<i>19,198.31</i>	<i>29,841.19</i>	<i>9,429.98</i>
Electric light,	—	—	—	—
Water,	14,003.80	19,198.31	29,841.19	9,429.98
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>281.07</i>	<i>4,666.77</i>	<i>6,654.04</i>	<i>410.27</i>
Interest,	44,215.83	24,465.65	70,727.42	47,976.37
<i>Loans, general purposes,</i>	<i>80,040.83</i>	<i>24,055.65</i>	<i>45,786.94</i>	<i>27,101.37</i>
<i>Loans, public service enterprises,</i>	<i>14,175.00</i>	<i>410.00</i>	<i>24,940.48</i>	<i>20,875.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	28,111.97	82,788.84	83,834.40	23,542.64
<i>Departmental,</i>	<i>1,121.32</i>	<i>80,556.20</i>	<i>65,335.45</i>	<i>12,514.10</i>
General government,	—	6,980.92	246.00	494.60
Protection of life and property,	—	6,284.33	27,724.70	2,408.45
Health and sanitation,	965.82	21,151.18	32,880.35	8,569.87
Highways and bridges,	155.50	—	—	—
Charities,	—	43,192.54	1,925.18	1,041.18
Education,	—	2,697.23	—	—
Libraries,	—	250.00	2,559.22	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>26,990.65</i>	<i>2,232.64</i>	<i>18,498.95</i>	<i>10,518.48</i>
Electric light,	—	—	—	—
Water,	26,990.65	2,232.64	18,498.95	10,518.48
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	<i>510.06</i>
Municipal indebtedness,	215,000.00	224,850.56	355,022.85	229,832.73
<i>From sinking funds,</i>	—	<i>25,900.00</i>	<i>75,000.00</i>	—
<i>From revenue,</i>	<i>18,000.00</i>	<i>32,401.86</i>	<i>25,622.85</i>	<i>24,832.73</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>197,000.00</i>	<i>166,548.70</i>	<i>254,400.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	18,800.00	27,676.63	46,878.07	22,230.00
<i>From revenue,</i>	<i>18,800.00</i>	<i>27,676.63</i>	<i>8,933.00</i>	<i>22,230.00</i>
<i>Premiums and offsets to outlays,</i>	—	—	<i>37,945.07</i>	—
Agency and trust,	31,932.25	34,154.72	36,896.49	30,354.26
<i>Taxes and licenses for State,</i>	<i>18,115.94</i>	<i>18,014.22</i>	<i>18,761.38</i>	<i>18,988.12</i>
<i>Taxes for county,</i>	<i>13,038.03</i>	<i>11,080.76</i>	<i>15,880.08</i>	<i>10,622.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>778.28</i>	<i>5,011.41</i>	<i>2,255.03</i>	<i>44.14</i>
<i>Private trust funds and accounts,</i>	—	<i>48.83</i>	—	<i>700.00</i>
RECAPITULATION.				
Current charges against revenue,	\$284,473.83	\$309,177.26	\$395,971.72	\$294,454.88
Maintenance and interest,	247,673.83	249,098.77	361,415.87	247,392.15
Debt,	18,000.00	32,401.86	25,622.85	24,832.73
Sinking funds,	18,800.00	27,676.63	8,933.00	22,230.00
Outlays,	28,111.97	82,788.84	83,834.40	23,542.64
Premiums and offsets to outlays paid to sinking funds,	—	—	37,945.07	—
Debt (from sinking funds),	—	25,900.00	75,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	197,000.00	166,548.70	254,400.00	205,000.00
Agency and trust,	31,932.25	34,154.72	36,896.49	30,354.26
Total payments,	\$541,518.05	\$612,569.52	\$884,047.63	\$553,351.78
<i>Balance on hand, end of year,</i>	<i>16,964.35</i>	<i>14,945.15</i>	<i>784.22</i>	<i>15,186.26</i>
GRAND TOTAL,	\$558,482.40	\$633,514.67	\$884,831.90	\$568,538.04

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATES FOR 33 CITIES.

RECEIPTS.		POPULATION 2,024,325
REVENUE.		\$55,069,480.12
General,		43,109,363.85
Taxes,		40,319,760.60
Property and poll,		37,060,904.93
Corporation, bank, etc.,		3,258,855.67
Licenses and permits,		2,392,494.60
Fines and forfeits,		193,917.65
Grants and gifts,		203,093.48
For expenses,		200,478.48
For outlays,		2,615.00
All other,		97.62
Commercial,		11,960,116.27
Special assessments,		870,654.11
To meet expenses,		672,176.09
To meet outlays,		198,478.02
Privileges,		243,587.65
Departmental,		1,744,908.27
General government,		105,901.43
Protection of life and property,		132,992.79
Health and sanitation,		275,320.98
Highways and bridges,		83,820.85
Charities,		535,385.61
Soldiers' benefits,		461,147.25
Education,		93,515.81
Libraries,		17,406.99
Recreation,		33,489.60
Unclassified,		5,926.96
Public service enterprises,		8,148,909.25
Electric light,		1,423,429.55
Water,		6,872,214.99
All other,		853,264.71
Cemeteries,		203,607.03
Interest,		748,449.96
NON-REVENUE.		\$52,057,515.55
Offsets to outlays,		869,734.24
Departmental,		756,101.00
Public service enterprises,		110,252.24
Cemeteries,		3,381.00
Municipal indebtedness,		38,361,236.85
Loans, general purposes,		8,952,905.60
Loans, public service enterprises,		2,440,000.00
Loans, cemeteries,		1,500.00
Bonds refunded, current year,		309,421.74
Temporary loans (including tax loans),		26,296,637.33
Premiums,		58,288.90
Unpaid warrants or orders, current year,		302,483.38
From sinking funds,		4,437,100.00
Agency and trust,		8,389,444.46
Taxes and licenses for State,		4,491,245.09
Taxes for county,		2,738,707.64
Reimbursements for grade crossings,		423,263.75
Permanent public trust funds,		698,558.09
Private trust funds and accounts,		37,669.99
RECAPITULATION.		
Revenue,		\$55,069,480.12
For current charges,		54,868,387.10
For outlays,		201,093.02
Offsets to outlays,		869,734.24
Municipal indebtedness,		38,361,236.85
From sinking funds,		4,437,100.00
Agency and trust,		8,389,444.46
Total receipts,		\$107,126,995.67
Balance on hand, beginning of year,		6,082,177.15
GRAND TOTAL,		\$113,209,172.82

¹ Includes \$165,829 from gas.

Graded According to Population of 1905 — Concluded.

AGGREGATES FOR 33 CITIES.

PAYMENTS.		POPULATION 2,024,325
Maintenance,		\$40,491,421.28
<i>Departmental,</i>		<i>36,988,712.76</i>
General government,		2,805,171.20
Protection of life and property,		8,132,347.79
Health and sanitation,		3,898,685.75
Highways and bridges,		5,474,658.00
Charities,		2,517,819.04
Soldiers' benefits,		841,005.46
Education,		10,842,655.41
Libraries,		829,585.50
Recreation,		1,344,543.82
Unclassified,		302,240.79
<i>Public service enterprises,</i>		<i>3,156,355.06</i>
Electric light,		1,279,235.11
Water,		2,348,479.15
All other,		528,640.80
Cemeteries,		346,353.46
Interest,		9,268,827.80
Loans, general purposes,		6,469,383.65
Loans, public service enterprises,		2,791,396.77
Loans, cemeteries,		8,047.38
Outlays,		13,237,232.84
<i>Departmental,</i>		<i>10,036,353.61</i>
General government,		54,381.32
Protection of life and property,		257,641.21
Health and sanitation,		2,379,845.35
Highways and bridges,		4,367,794.31
Charities,		167,172.86
Education,		2,567,965.98
Libraries,		10,869.62
Recreation,		212,193.01
Unclassified,		18,489.95
<i>Public service enterprises,</i>		<i>3,151,030.50</i>
Electric light,		1,164,487.53
Water,		1,355,401.26
All other,		1,631,141.71
Cemeteries,		49,848.73
Municipal indebtedness,		32,223,457.76
From sinking funds,		4,496,100.00
From revenue,		2,894,490.14
Bonds refunded, current year,		309,421.74
Temporary loans (including tax loans),		24,332,742.70
Warrants or orders, previous years,		290,703.18
To sinking funds,		4,057,784.60
From revenue,		3,980,485.91
Premiums and offsets to outlays,		77,298.69
Agency and trust,		8,253,857.60
Taxes and licenses for State,		4,495,590.49
Taxes for county,		2,739,424.04
Expenditures for grade crossings,		477,409.74
Permanent public trust funds,		514,330.82
Private trust funds and accounts,		27,102.51
RECAPITULATION.		
Current charges against revenue,		\$56,635,225.13
Maintenance and interest,		49,760,249.08
Debt,		2,894,490.14
Sinking funds,		3,980,485.91
Outlays,		13,237,232.84
Premiums and offsets to outlays paid to sinking funds,		77,298.69
Debt (from sinking funds),		4,496,100.00
Bonds refunded, current year,		309,421.74
Temporary loans,		24,523,445.88
Agency and trust,		8,253,857.60
Total payments,		\$107,532,581.88
Balance on hand, end of year,		5,676,590.94
GRAND TOTAL,		\$113,209,172.82

¹ Includes \$112,101.44 for gas.² Includes \$44,964.68 for gas.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — *General Revenue* — Concluded.

CITIES.

27

CITIES.	D. FINES AND FORFEITS		E. GRANTS AND GIFTS				F Other General Revenue
	Court Fines	Department Penalties	GRANTS FROM OTHER CIVIL DIVISIONS		GIFTS		
			From State, for Armories	From County, Dog Licenses	For Expenses	For Outlays	
BOSTON, WORCESTER, FALL RIVER, CAMBRIDGE, LOWELL, LYNN, NEW BEDFORD, SPRINGFIELD, LAWRENCE, SOMERVILLE, HOLYOKE, BROCKTON, MALDEN, HAVERHILL, SALEM, CHELSEA, NEWTON, FITCHBURG, TAUNTON, EVERETT, QUINCY, WALTHAM, GLOUCESTER, PITTSFIELD, NORTH ADAMS, CHICOPEE, NORTHAMPTON, MEDFORD, BEVERLY, NEWBURYPORT, WOBURN, MELROSE, MARLBOROUGH, 33 Cities,	\$80,352.18 6,177.76 11,889.87 4,573.05 6,119.57 9,936.65 2,824.50 5,637.17 5,660.00 3,638.00 5,566.04 7,701.42 2,223.00 4,445.82 4,434.89 3,493.31 2,584.50 1,988.43 2,072.52 403.44 2,332.92 1,583.09 2,378.50 2,971.00 1,516.18 1,816.04 2,431.31 127.05 1,035.34 1,265.97 1,494.00 262.13 933.00 \$191,868.65	— \$877.00 — — — — — — — 1,172.00 — 					

TABLE III. — *Commercial Revenue.*

CITIES.	Population of 1905	A Total Receipts	B. SPECIAL ASSESSMENTS				FOR OUTLAYS				C. PRIVILEGES	
			FOR EXPENSES			All Other	FOR OUTLAYS			All Other	Public Service (Excise Tax)	Minor
			Street Sprinkling	Moth- Extermi- nation	Sewers		Sidewalks and Curbing	Sewers	Sidewalks and Curbing			
BOSTON,	595,380	\$4,711,896.52	—	\$11,229.70	\$88,502.84	\$92,790.95	\$15,561.96	—	—	—	\$76,913.30	\$15,242.33
WORCESTER,	128,135	657,317.56	\$40,681.16	—	398.26	—	—	—	\$8,408.12	\$6,753.68	1,505.27	—
FALL RIVER,	105,762	295,955.45	—	—	—	—	—	—	5,224.43	—	7,020.48	75.00
CAMBRIDGE,	97,434	563,511.33	29,791.68	3,856.68	22,770.83	403.85	—	—	22,222.48	—	22,858.87	—
LOWELL,	94,889	338,335.88	16,916.47	2,280.36	—	—	2,645.72	—	—	—	8,869.21	—
LYNN,	77,042	460,893.97	19,367.52	2,432.72	15,102.03	—	—	—	1,150.70	—	8,715.87	—
NEW BEDFORD,	74,362	310,375.49	—	—	4,752.15	—	—	—	—	—	8,296.87	—
SPRINGFIELD,	73,510	448,374.60	26,278.41	—	—	—	—	—	9,530.64	—	13,646.75	—
LAWRENCE,	70,950	202,925.88	12,514.73	270.83	4,702.84	—	—	—	4,506.54	—	3,856.20	—
SOMERVILLE,	69,272	362,179.20	29,638.05	1,499.59	—	—	—	—	13,459.89	3,218.91	8,908.18	—
HOLYOKE,	49,934	487,074.61	—	—	—	—	—	—	2,805.72	—	3,490.36	—
BROCKTON,	47,794	269,681.99	10,294.89	—	—	—	—	—	6,658.38	—	6,176.23	—
MALDEN,	38,037	204,321.79	8,241.68	1,086.66	19,447.67	—	—	—	3,517.73	1,680.08	6,513.65	—
HAVERHILL,	37,830	176,861.44	8,429.16	1,397.15	1,750.23	—	—	—	—	—	5,743.11	—
SAGEN,	37,627	167,284.70	5,070.81	599.57	3,093.55	—	—	—	—	—	—	—
CHELSEA,	37,289	189,868.56	8,767.48	510.62	—	—	—	—	2,013.01	1,568.44	3,083.85	—
NEWTON,	36,827	226,709.12	13,471.88	3,961.81	—	—	—	—	14,085.19	289.50	1,743.62	—
FITCHBURG,	33,021	124,886.08	4,568.97	285.28	—	—	—	—	1,829.14	2,710.00	77.60	—
TAUNTON,	30,967	170,292.09	—	—	958.63	—	—	—	—	—	5,037.44	—
LYVERETT,	29,111	149,659.28	5,467.87	1,266.55	—	—	14,738.15	—	2,451.05	—	4,620.04	—
QUINCY,	28,076	188,374.97	3,601.20	697.33	24,206.68	—	—	—	—	—	4,403.56	—
WALTHAM,	26,282	126,070.07	3,287.10	2,250.03	2,052.65	—	—	—	—	559.49	—	—
GLoucester,	26,011	126,732.66	2,746.86	1,407.89	—	—	—	—	—	—	—	—
Pittsfield,	25,001	117,972.48	8,053.18	—	4,623.43	384.98	—	—	2,977.50	—	3,741.72	—
NORTH ADAMS,	22,150	75,635.64	4,621.44	—	—	2,996.96	—	—	—	—	—	—
CHICOPEE,	20,191	108,334.95	3,157.47	—	—	—	—	—	—	—	1,476.16	—
NORTHAMPTON,	19,957	86,950.64	1,844.58	—	—	—	—	—	436.35	—	3,721.39	—
MEDFORD,	19,686	123,334.65	6,750.92	748.61	—	—	—	—	—	—	982.54	—
BEVERLY,	15,223	113,751.51	1,743.17	828.72	16,343.08	—	—	—	5,920.87	—	3,769.39	—
NEWBURYPORT,	14,675	81,525.92	4,548.38	269.75	—	—	—	—	—	—	3,027.31	—
WOBURN,	14,402	80,110.98	1,364.23	—	—	—	—	—	—	—	469.33	—
MELROSE,	14,295	117,544.47	4,819.13	624.76	10,754.87	—	—	—	—	—	2,901.81	—
MARLBOROUGH,	14,073	75,241.79	—	153.75	—	—	—	—	4,941.11	150.79	2,928.65	—
33 Cities,	2,024,325	\$11,960,116.27	\$235,435.42	\$37,753.36	\$219,459.74	\$96,576.74	\$32,945.83	\$81,815.49	\$102,475.58	\$14,186.95	\$228,270.32	\$15,317.33

1 Not collected until 1908.

TABLE III. — Commercial Revenue — Concluded.

CITIES.

29

CITIES.	D Depart- mental ¹	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G Interest ²	
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves		Miscella- neous
		Rates	Miscella- neous	Rates	Miscella- neous					
BOSTON,	\$610,012.62	-	-	\$2,560,005.30	\$64,430.79	\$844,104.15	\$13,400.00	\$11,326.50	\$2,341.13	\$305,494.95
WORCESTER,	159,717.64	-	-	360,023.48	1,647.62	-	9,751.00	8,208.15	363.79	38,236.46
FALL RIVER,	35,290.27	-	-	201,837.82	9,012.05	1,210.91	8,491.00	9,222.39	640.21	17,680.89
CAMBRIDGE,	67,895.24	-	-	372,996.68	6,579.60	95.24	9,513.00	6,549.52	670.05	17,127.55
LOWELL,	44,716.13	-	-	200,607.61	19,157.55	137.82	2,884.50	5,376.50	-	31,974.18
LYNN,	80,267.69	-	-	289,682.93	138.55	-	6,360.46	7,323.09	1,965.84	28,386.57
NEW BEDFORD,	48,683.68	-	-	212,589.72	598.20	4,100.69	5,070.00	-	8,545.74	18,538.57
SPRINGFIELD,	74,761.47	-	-	255,076.12	41,633.51	-	-	-	-	13,524.84
LAWRENCE,	23,702.48	-	-	120,410.34	6,087.80	-	4,265.00	6,112.25	1,804.06	14,712.81
SOMERVILLE,	56,231.00	-	-	228,099.45	9,134.59	-	-	-	-	9,802.68
HOLYOKE,	15,699.15	3 \$319,071.54	4 \$4,634.64	124,344.38	4,716.18	-	-	-	-	8,804.75
BROCKTON,	98,896.04	-	-	115,457.58	255.71	-	3,756.50	2,015.85	1.58	12,892.56
MALDEN,	36,909.49	-	-	90,941.04	-	-	8,016.50	2,781.54	1,095.45	24,090.30
HAVERHILL,	37,482.83	-	-	98,926.55	1,366.09	60.84	-	-	-	21,705.48
SALEM,	41,095.88	-	-	97,687.89	863.12	1,146.26	3,393.10	1,430.21	-	12,904.31
CHELSEA,	18,222.85	-	-	140,806.17	2,295.60	1,010.00	-	-	-	11,590.54
NEWTON,	28,694.49	-	-	147,902.17	-	-	-	-	-	14,736.46
FITCHBURG,	21,302.02	-	-	76,956.66	5,009.14	-	5,320.88	-	-	6,776.39
TAUNTON,	28,443.89	58,157.53	312.44	72,561.64	745.11	-	1,780.00	-	24.15	2,271.21
EVERETT,	11,969.93	-	-	88,380.58	2,974.35	-	4,777.08	885.12	8.00	12,100.56
QUINCY,	12,534.80	-	-	112,546.37	-	12.70	2,203.00	3,044.23	48.50	23,271.49
WALTHAM,	19,226.79	-	-	80,424.34	-	69.90	3,582.50	4,112.62	1,735.73	8,040.32
GLOUCESTER,	18,180.61	-	-	88,696.78	1,479.60	80.00	-	-	-	10,399.20
PITTSFIELD,	13,541.54	-	-	74,819.64	3,957.80	387.15	-	-	-	5,587.39
NORTH ADAMS,	11,087.25	-	-	50,398.63	1,310.54	833.35	1,139.00	1,665.25	10.40	96.66
CHICOPEE,	5,647.14	-	-	47,875.95	2,246.60	-	532.00	108.74	32.00	2,634.97
NORTHAMPTON,	11,471.95	39,417.28	1,836.07	47,370.46	1,957.79	-	692.00	-	-	22,625.32
MEDFORD,	17,293.83	-	-	68,222.52	254.59	-	4,309.50	1,730.00	634.25	10,896.16
BEVERLY,	18,921.26	-	-	62,643.30	718.96	-	1,195.40	1,422.13	-	6,879.37
NEWBURYPORT,	21,443.95	-	-	43,942.67	56.03	-	224.50	-	-	9,985.44
WOBURN,	15,493.29	-	-	46,713.58	1,089.87	-	1,075.00	1,925.84	187.00	6,981.99
MELROSE,	19,115.67	-	-	53,073.92	3,223.65	15.70	3,497.50	2,986.30	43.50	12,293.92
MARLBOROUGH,	21,609.40	-	-	46,391.29	224.44	-	-	-	-	5,200.80
33 Cities,	\$1,744,908.27	\$416,646.40	\$6,783.15	\$6,679,069.56	\$193,145.43	\$853,264.71	\$105,229.42	\$78,226.23	\$20,151.38	\$748,449.96

¹ For detail see Table IV, pp. 30-36.² For detail see Table V, p. 37.³ Includes \$162,728.57 from gas.⁴ Includes \$3,100.43 from gas.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).
1. General Government.

CITIES.	Population of 1905	A Total Re- ceipts	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON,	595,380	\$30,792.87	\$25.50	-	\$21,810.78	-	\$7,162.70	\$1,658.08	\$135.83
WORCESTER,	128,135	7,019.95	-	-	4,303.84	\$2.08	1,771.77	942.26	-
FALL RIVER,	105,762	2,573.80	-	-	993.99	-	367.72	-	1,212.09
CAMBRIDGE,	97,434	8,613.13	-	-	5,094.86	-	1,200.25	1,000.00	1,318.02
LOWELL,	94,889	2,736.13	-	-	1,136.50	10.00	523.05	1,066.58	-
LYNN,	77,042	4,723.08	0.10	-	3,400.60	-	867.25	442.30	12.83
NEW BEDFORD,	74,362	664.75	-	-	401.23	-	193.82	-	69.67
SPRINGFIELD,	73,540	3,299.49	-	-	1,980.68	14.90	1,012.42	191.46	100.00
LAWRENCE,	70,050	4,019.11	-	-	5,553.73	-	539.15	1,586.96	1,883.00
SOMERVILLE,	69,272	6,566.57	13.63	-	-	-	906.40	89.31	3.50
HOLYOKE,	49,934	1,875.00	-	-	-	-	-	-	1,875.00
BROCKTON,	47,794	2,189.51	-	-	1,767.60	25.83	330.10	65.98	-
MALDEN,	38,037	2,500.87	-	-	2,200.12	-	230.75	-	70.00
HAVERHILL,	37,830	4,097.71	1.09	\$0.35	2,014.28	7.39	672.45	195.15	1,207.00
SALEM,	37,627	1,377.20	-	-	874.04	-	503.16	-	84.00
CHELSEA,	37,289	1,368.26	-	-	952.20	-	332.06	-	106.99
NEWTON,	36,827	3,343.20	17.50	-	2,374.44	-	519.50	324.77	-
FITCHBURG,	33,021	2,357.66	-	-	93.90	-	531.56	118.60	1,613.60
TAUNTON,	30,967	476.39	-	-	249.17	-	141.15	11.07	75.00
EVERETT,	29,111	1,169.47	-	-	900.58	-	268.89	-	-
QUINCY,	28,076	2,189.90	-	-	1,738.95	-	450.95	-	-
WALHAM,	26,282	846.61	-	-	517.00	-	108.00	211.61	10.00
GLOUCESTER,	26,011	1,610.92	-	-	622.12	-	107.75	-	887.05
PITTSFIELD,	25,001	403.85	-	-	-	-	403.85	-	-
NORTH ADAMS,	22,150	311.65	-	-	194.35	-	117.30	-	-
CHICOPEE,	20,191	656.50	-	-	-	-	-	-	656.50
NORTHAMPTON,	19,937	349.35	-	-	-	-	98.15	49.00	202.20
NEDFORD,	19,686	1,277.29	-	-	1,132.29	-	145.00	-	-
BEVERLY,	15,223	899.30	-	-	-	-	216.80	-	682.50
NEWBURYPORT,	14,675	1,736.22	-	-	34.30	-	79.12	-	1,622.80
WOBURN,	14,402	1,424.00	-	-	1,229.80	-	194.20	-	-
MELROSE,	14,205	1,925.74	-	-	1,056.52	-	335.05	-	534.17
MARLBOROUGH,	14,073	499.95	-	-	316.80	-	180.40	-	2.75
33 Cities,	2,024,325	\$105,901.43	\$57.82	\$0.35	\$62,944.65	\$60.20	\$20,510.78	\$7,963.13	\$14,364.50

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

2. Protection of Life and Property.

CITIES.	Population of 1905	A Total Re- ceipts	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Life and Property
							Tree Warden and Care of Trees	Moth Ex- termination	
BOSTON,	595,380	\$33,987.75	\$20,836.69	\$2,431.18	-	\$5,412.90	-	\$5,306.98	-
WORCESTER,	128,135	10,029.78	6,752.32	1,622.78	-	1,613.67	-	36.01	-
FALL RIVER,	106,762	1,110.63	34.00	1,062.23	-	14.40	-	-	-
CAMBRIDGE,	97,434	3,615.34	1,026.34	35.27	-	641.68	-	1,894.50	\$17.55
LOWELL,	94,889	3,240.20	2,950.15	63.11	-	226.94	-	-	-
LYNN,	77,042	18,427.26	1,780.00	295.28	\$4.50	222.56	-	16,124.92	-
NEW BEDFORD,	74,362	1,568.48	148.11	950.68	-	469.69	-	-	-
SPRINGFIELD,	73,540	3,542.64	934.71	950.86	-	969.06	\$688.01	-	-
LAWRENCE,	70,050	112.75	-	33.00	-	-	-	79.75	-
SOMERVILLE,	69,272	2,727.57	1,047.72	328.80	-	442.90	-	631.52	276.63
HOLYOKE,	49,934	1,121.88	-	461.50	-	660.38	-	-	-
BROCKTON,	47,794	1,514.84	244.63	425.23	-	-	\$33.98	11.00	-
MALDEN,	38,037	7,347.01	6.00	328.00	-	153.94	-	6,859.07	-
HAVENHILL,	37,830	1,092.40	273.75	636.02	-	126.49	-	56.14	-
SALEM,	37,627	7,020.71	346.04	365.86	-	97.60	-	5,455.21	756.00
CHILMARK,	37,289	795.39	144.63	366.11	-	224.65	-	60.00	-
NEWTON,	36,827	3,499.19	1,543.51	52.96	-	226.53	18.01	1,658.18	-
FITCHBURG,	33,021	1,317.78	243.34	845.62	-	228.82	-	-	-
TAUNTON,	30,967	331.24	137.94	32.35	-	160.95	-	-	-
EVERETT,	29,111	241.23	16.00	175.00	-	50.23	-	-	-
QUINCY,	28,076	1,743.17	31.15	2.00	-	212.39	-	657.63	840.00
WALTHAM,	26,282	3,115.58	1,003.90	73.75	-	-	-	2,037.93	-
GLOUCESTER,	26,011	2,472.31	742.25	503.80	-	-	-	479.26	747.00
PITTSFIELD,	25,001	106.95	106.95	-	-	-	-	-	-
NORTH ADAMS,	22,150	981.65	20.65	901.00	-	60.00	-	-	-
CHICOPEE,	20,191	30.46	-	30.46	-	-	-	-	-
NORTHAMPTON,	19,367	310.93	174.70	77.48	-	-	58.75	-	-
NORFOLK,	19,086	6,788.80	17.75	97.15	-	144.00	-	6,479.90	-
BEVERLY,	15,223	2,125.80	29.00	92.25	-	235.90	-	1,768.65	-
NEWBURYPORT,	14,675	681.25	278.40	33.05	-	206.75	-	124.05	39.00
WOBURN,	14,402	3,788.80	771.10	144.40	-	91.57	-	2,701.73	-
MELROSE,	14,295	6,506.69	44.00	44.00	-	58.87	-	6,350.82	-
MARLBOROUGH,	14,073	1,736.33	1.80	31.70	-	-	-	1,702.83	-
33 Cities,	2,024,325	\$132,992.79	\$41,512.83	\$13,590.10	\$81.98	\$12,957.87	\$1,598.75	\$60,575.08	\$2,676.18

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1905	A		B. HEALTH		C. SANITATION		
		TOTAL RE-CEIPTS	Quarantine and Contagious Disease Hospitals	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning	
BOSTON.	595,380	\$35,796.22	\$5,062.84	\$994.00	\$10,458.07	\$18,702.81	\$578.50	
WORCESTER.	128,135	35,417.54	6,400.75	59.03	4,636.15	24,830.71	—	
FALL RIVER.	105,762	1,007.91	696.56	15.00	—	296.35	—	
CAMBRIDGE.	97,434	12,913.00	1,532.82	550.12	265.99	10,564.07	—	
LOWELL.	94,889	6,733.45	181.43	5.90	39.76	6,506.36	—	
LYNN.	77,042	14,605.41	2,195.24	0.90	2,185.41	10,210.86	13.00	
NEW BEDFORD.	74,362	10,420.71	204.05	—	10,216.66	—	—	
SPRINGFIELD.	73,540	12,432.18	2,693.43	85.00	5,673.37	3,678.38	—	
LAWRENCE.	70,050	2,107.91	200.76	53.75	924.69	928.71	—	
SOMERVILLE.	69,272	17,548.87	9,261.39	1.24	132.35	8,153.89	—	
HOLYOKE.	49,934	228.90	150.47	9.85	68.58	—	—	
BROCKTON.	47,794	62,952.83	10.00	302.50	51,652.46	10,987.87	—	
MALDEN.	38,037	10,755.13	1,083.70	—	6,404.43	3,267.00	—	
HAVERHILL.	37,880	75.71	37.00	3.71	15.00	—	—	
SALEM.	37,627	2,919.91	1,399.59	114.00	1.32	1,405.00	—	
CHELSEA.	37,289	663.46	663.46	—	—	—	—	
NEWTON.	36,827	8,419.86	3,108.86	—	5,311.00	—	—	
FITCHBURG.	33,021	173.15	44.00	25.00	104.15	—	—	
TAUNTON.	30,967	10,753.06	—	17.00	8,848.56	1,904.50	—	
EVERETT.	29,111	1,295.02	1,278.02	—	—	—	—	
QUINCY.	28,076	1,189.53	341.23	—	—	848.30	—	
WALTHAM.	26,282	7,050.48	583.25	—	5,312.23	1,155.00	—	
GLOUCESTER.	26,011	29.00	—	29.00	—	—	—	
PITTSFIELD.	25,001	4,000.00	—	—	4,000.00	—	—	
NORTH ADAMS.	22,150	1,124.80	11.17	65.00	1,048.63	—	—	
CHICOPEE.	20,191	146.00	—	—	146.00	—	—	
NORTHAMPTON.	19,937	1,780.13	130.97	50.00	1.24	1,502.42	95.50	
MEDFORD.	19,686	—	—	—	—	—	—	
BEVERLY.	15,223	453.75	205.61	7.99	140.15	100.00	—	
NEWBURYPORT.	14,675	72.31	48.26	—	13.55	10.50	—	
WOBURN.	14,402	35.63	—	0.50	35.13	—	—	
MELROSE.	14,295	3,472.05	1,605.31	31.30	1,835.44	—	—	
MARLBOROUGH.	14,073	8,747.07	—	—	8,747.07	—	—	
33 Cities.	2,024,325	\$275,320.98	\$39,540.17	\$2,421.69	\$127,619.39	\$105,052.73	\$687.00	

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*4. *Highways and Bridges.*

CITIES.

CITIES.		Population of 1905	A TOTAL RE- CEIPTS	B Repairing	C Sidewalks and Curbing	D Snow Re- moval	E Sprinkling	F Lighting	G Miscellaneous
BOSTON.	.	505,380	\$7,861.32	\$4,642.38	-	-	\$3.00	\$3,215.94	-
WORCESTER.	.	128,135	13,937.55	12,316.62	-	-	-	1,620.93	-
FALL RIVER.	.	105,769	5,032.32	4,387.14	-	\$517.28	-	127.90	-
CAMBRIDGE.	.	97,434	4,501.41	3,053.63	\$323.83	-	1,123.95	-	-
LOWELL.	.	94,889	440.97	396.19	-	-	-	44.78	-
LYNN.	.	77,042	666.57	393.69	90.00	182.88	-	-	-
NEW BEDFORD.	.	74,362	7,959.34	7,959.34	-	-	-	-	-
SPRINGFIELD.	.	73,540	14,527.30	12,736.14	-	-	25.00	660.16	\$1,106.00
LAWRENCE.	.	70,050	763.12	761.93	-	-	-	-	1.19
SOMERVILLE.	.	69,272	1,882.88	1,767.26	0.62	-	115.00	-	-
HOLYOKE.	.	49,934	976.06	744.68	231.38	-	-	-	-
BROCKTON.	.	47,794	1,825.69	1,413.61	322.08	-	90.00	-	-
MALDEN.	.	38,037	575.06	525.06	-	-	-	50.00	-
HAVERHILL.	.	37,830	3,144.83	3,096.64	31.69	-	-	10.50	-
SALEM.	.	37,927	13.11	13.11	-	-	-	-	-
CHELSEA.	.	37,289	824.16	819.54	-	-	4.62	-	-
NEWTON.	.	30,827	3,567.75	3,535.54	31.21	-	-	1.00	-
FITCHBURG.	.	33,021	1,139.93	1,110.57	29.36	-	-	-	-
TAUNTON.	.	30,967	604.03	394.03	210.00	-	-	-	-
EVERETT.	.	29,111	841.86	813.06	13.50	-	15.00	-	-
QUINCY.	.	28,076	1,230.22	1,230.22	-	-	-	-	-
WALTHAM.	.	26,282	1,525.29	1,513.29	50.35	-	-	12.00	-
GLOUCESTER.	.	26,011	863.52	799.17	-	-	-	5.00	-
PITTSFIELD.	.	25,001	-	-	-	-	-	-	-
NORTH ADAMS.	.	22,150	832.06	257.58	574.48	-	-	-	-
CHICOPEE.	.	20,191	2,132.58	1,861.33	-	221.25	-	50.00	-
NORTHAMPTON.	.	19,957	1,563.06	1,397.76	165.90	-	-	-	-
MEDFORD.	.	19,686	1,275.59	1,265.32	-	-	-	-	10.27
BEVERLY.	.	15,223	7.80	7.80	-	-	-	-	-
NEWBURYPORT.	.	14,675	1,241.81	1,078.08	21.31	142.42	-	-	-
WOBURN.	.	14,402	453.38	453.38	-	-	-	-	-
MELROSE.	.	14,295	601.69	601.69	-	-	-	-	-
MARLBOROUGH.	.	14,073	1,008.29	739.70	268.59	-	-	-	-
33 Cities.	.	2,024,325	\$83,820.85	\$72,085.48	\$2,373.30	\$1,063.83	\$1,376.57	\$5,804.21	\$1,117.46

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
5. *Charities.*

CITIES.	Population of 1905	A TOTAL RE- CEIPTS	B. ALMSHOUSE		C. OUTSIDE RELIEF: REIMBURSE- MENTS FROM —			D Hospitals	E Miscellaneous
			Sale of Prod- ucts	Miscellaneous	Individuals	Cities and Towns	State		
BOSTON,	595,380	\$313,365.72	—	\$4,448.07	\$377.07	\$25,223.91	\$36,759.99	\$244,894.11	1 \$1,602.57
WORCESTER,	128,135	59,971.83	\$1,243.14	3,029.56	—	902.26	978.19	53,818.68	—
FALL RIVER,	105,762	10,165.18	741.12	—	1,156.78	1,546.85	6,720.43	—	—
CAMBRIDGE,	97,434	10,201.03	5,486.29	1,277.89	1,617.00	1,189.09	537.86	—	42.90
LOWELL,	94,889	5,283.86	243.96	1,224.97	53.86	1,534.06	2,227.01	—	—
LYNN,	77,042	4,688.56	1,800.00	226.49	—	1,759.38	902.69	—	—
NEW BEDFORD,	74,362	8,520.65	2,976.83	1,016.08	—	2,170.84	2,356.85	—	—
SPRINGFIELD,	73,540	13,089.92	2,240.89	—	3,367.33	2,808.77	4,672.88	—	—
LAWRENCE,	70,050	9,471.01	3,119.79	—	612.00	2,491.95	3,247.27	—	—
SOMERVILLE,	69,272	8,418.61	3,452.12	340.00	129.27	3,277.02	1,220.20	—	—
HOLYOKE,	49,934	7,376.24	727.05	1,032.30	83.25	2,761.77	2,771.87	—	—
BROCKTON,	47,794	10,729.16	5,846.41	307.78	5.56	3,868.28	701.13	—	—
MALDEN,	38,037	6,261.12	705.93	—	69.45	3,626.05	1,769.69	—	—
HAVERHILL,	37,830	9,433.92	407.33	667.00	51.80	1,899.84	1,624.80	4,748.72	34.43
SALAM,	37,627	7,907.37	724.21	690.27	—	1,338.21	859.96	4,294.72	—
CHELSEA,	37,289	2,721.60	—	—	14.00	1,586.35	1,121.25	—	—
NEWTON,	36,827	4,167.33	127.33	—	328.95	2,113.04	1,598.51	—	—
FITCHBURG,	33,021	9,204.62	322.84	568.77	—	753.96	685.45	6,877.99	15.61
TAUNTON,	30,967	4,707.75	2,968.40	509.77	—	680.61	638.97	—	—
EVERETT,	28,111	1,624.81	—	—	51.05	1,439.19	111.59	—	22.98
QUINCY,	28,076	732.98	2.00	—	6.00	561.63	163.55	—	—
WALTHAM,	26,282	1,377.06	8.00	98.96	9.19	586.50	674.41	—	—
GLOUCESTER,	26,011	1,337.57	162.48	489.20	—	543.98	131.91	—	—
FITZFIELD,	25,001	2,608.26	660.74	—	—	1,465.45	482.07	—	—
NORTH ADAMS,	22,150	2,985.90	1,347.10	52.00	—	1,001.30	585.50	—	—
CHICPEE,	20,191	1,164.10	22.39	144.06	—	428.75	508.90	—	—
NORTHAMPTON,	19,957	1,694.92	150.67	283.11	5.00	940.20	315.94	—	—
MEDFORD,	19,686	1,451.26	422.86	193.00	46.97	512.68	275.75	—	—
BEVERLY,	15,223	3,590.62	117.78	—	989.71	1,989.24	493.89	—	—
NEWBURYPORT,	14,675	2,708.80	70.67	321.83	20.00	1,530.75	765.55	—	—
WOBURN,	14,402	3,627.80	2,340.81	310.80	32.86	650.75	290.59	—	1.99
MELROSE,	14,295	1,110.79	496.81	—	27.40	419.29	167.29	—	—
MARLBOROUGH,	14,073	3,564.76	1,918.04	192.40	7.00	1,084.90	392.42	—	—
33 Cities, . .	2,024,325	\$535,385.61	\$40,944.04	\$17,424.31	\$9,061.55	\$74,686.85	\$76,854.16	\$314,634.22	\$1,780.48

* Includes \$111 children's institution department and \$31.36 steamer Monitor.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*6. *Soldiers' Benefits.*

CITIES.	Population of 1905	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON,	595,380	\$133,118.33	\$116,469.00	\$10,451.83	\$6,182.00	\$15.50
WORCESTER,	128,135	24,682.00	23,363.00	899.00	420.00	—
FALL RIVER,	105,762	8,558.00	8,225.00	228.00	105.00	—
CAMBRIDGE,	97,434	15,291.76	14,057.50	220.50	560.00	453.76
LOWELL,	94,889	18,314.71	16,268.00	1,696.71	350.00	—
LYNN,	77,042	34,100.75	30,452.00	2,055.00	1,593.75	—
NEW BEDFORD,	74,362	16,367.00	12,815.50	2,921.50	630.00	—
SPRINGFIELD,	73,540	13,892.61	12,848.00	294.00	630.00	120.61
LAWRENCE,	70,050	6,912.00	6,239.00	218.00	455.00	—
SOMERVILLE,	69,272	16,868.50	15,530.00	883.50	455.00	—
HOLYOKE,	49,934	3,357.00	2,661.00	556.00	140.00	—
BROCKTON,	47,794	18,023.50	15,739.00	1,339.50	945.00	—
MALDEN,	38,037	8,162.00	7,232.00	624.00	210.00	96.00
HAVERHILL,	37,830	16,900.00	15,729.00	576.00	595.00	—
SALEM,	37,627	18,829.50	17,382.00	490.50	945.00	12.00
CHELSEA,	37,289	11,059.00	9,007.00	94.00	1,916.00	42.00
NEWTON,	36,827	3,398.00	3,175.00	118.00	105.00	—
FITCHBURG,	33,021	5,822.00	5,096.00	302.00	245.00	179.00
TAUNTON,	30,967	8,322.34	7,883.50	263.84	175.00	—
EVERETT,	29,111	5,471.00	5,085.00	36.00	350.00	—
QUINCY,	28,076	5,172.00	5,023.00	114.00	35.00	—
WALTHAM,	26,282	3,990.00	3,403.00	342.00	245.00	—
GLOUCESTER,	26,011	10,895.14	8,911.00	1,634.14	350.00	—
PITTSFIELD,	25,001	4,468.00	4,433.00	—	35.00	—
NORTH ADAMS,	22,150	3,354.00	3,284.00	—	70.00	—
CHICOPEE,	20,191	1,455.00	1,252.00	168.00	35.00	—
NORTHAMPTON,	19,957	4,075.45	3,897.45	108.00	70.00	—
MEDFORD,	19,686	4,286.00	3,841.00	60.00	385.00	—
BEVERLY,	15,223	9,184.49	8,019.00	228.00	140.00	797.49
NEWBURYPORT,	14,675	12,004.50	11,457.50	302.00	245.00	—
WOBURN,	14,402	5,262.54	4,763.00	210.00	280.00	9.54
MELROSE,	14,295	3,665.00	3,355.00	30.00	245.00	35.00
MARLBOROUGH,	14,073	5,885.13	5,548.00	176.13	105.00	56.00
33 Cities,	2,024,325	\$461,147.25	\$412,443.45	\$27,640.15	\$19,246.75	\$1,816.90

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*7. *Education.*

CITIES.	Population of 1905	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Rent	F Miscella- neous
BOSTON,	595,380	\$28,394.96	\$20,922.88	\$3,091.92	\$571.85	—	\$3,808.31
WORCESTER,	128,135	4,879.87	—	3,300.00	521.68	—	968.19
FALL RIVER,	105,762	6,516.94	—	6,372.75	28.04	—	116.15
CAMBRIDGE,	97,434	7,829.61	968.00	5,883.00	826.51	—	152.10
LOWELL,	94,889	6,561.13	55.50	6,408.50	—	\$97.13	—
LYNN,	77,042	1,253.83	89.50	855.50	—	—	288.83
NEW BEDFORD,	74,362	1,548.21	197.00	1,209.87	—	—	141.34
SPRINGFIELD,	73,540	9,747.70	260.00	7,125.50	342.24	1,759.21	260.75
LAWRENCE,	70,050	118.06	30.00	60.00	28.06	—	—
SOMERVILLE,	69,272	607.02	131.50	295.71	—	50.00	129.81
HOLYOKE,	49,934	489.14	49.14	400.00	—	—	40.00
BROCKTON,	47,794	1,128.01	96.00	61.75	134.52	603.08	232.66
MALDEN,	38,037	842.53	158.50	393.50	44.37	—	246.21
HAVERHILL,	37,830	690.37	—	270.98	25.36	—	394.03
SALEM,	37,627	1,161.75	—	1,110.00	14.25	—	37.50
CHELSEA,	37,289	268.44	72.50	133.75	59.19	—	3.00
NEWTON,	36,827	1,333.00	40.50	1,292.50	—	—	—
FITCHBURG,	33,021	914.83	104.50	729.00	81.33	—	—
TAUNTON,	30,967	2,825.93	—	2,604.50	221.43	—	—
EVERETT,	29,111	693.26	250.50	120.00	322.76	—	—
QUINCY,	28,076	224.00	59.50	164.50	—	—	—
WALTHAM,	26,282	704.97	140.50	255.50	68.97	240.00	—
GLOUCESTER,	26,011	948.15	—	849.00	—	30.00	69.15
PITTSFIELD,	25,001	1,954.48	—	1,308.48	—	646.00	—
NORTH ADAMS,	22,150	1,153.13	—	1,132.50	20.63	—	—
CHICOPEE,	20,191	208.50	208.50	—	—	—	—
NORTHAMPTON,	19,957	2,896.42	250.00	2,147.78	2.50	—	496.14
MEDFORD,	19,686	165.50	165.50	—	—	—	—
BEVERLY,	15,223	2,659.50	4.50	2,655.00	—	—	—
NEWBURYPORT,	14,675	2,361.62	104.50	897.40	19.41	1,200.00	140.31
WOBURN,	14,402	743.50	501.50	182.00	—	—	60.00
MELROSE,	14,295	1,573.53	185.00	1,363.79	—	—	24.74
MARLBOROUGH,	14,073	137.87	99.87	35.00	—	—	3.00
33 Cities,	2,024,325	\$93,515.81	\$25,145.39	\$52,799.68	\$3,333.10	\$4,625.42	\$7,612.22

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1905	A	B	C
		TOTAL RE- CEIPTS	Fines, Rentals, and Sales	Miscellaneous
BOSTON,	595,380	\$6,264.47	\$6,195.49	\$168.98
WORCESTER,	128,135	1,265.18	1,250.67	14.51
FALL RIVER,	105,762	322.69	281.92	40.77
CAMBRIDGE,	97,434	725.59	716.18	9.41
LOWELL,	94,889	350.43	350.43	-
LYNN,	77,042	662.57	662.57	-
NEW BEDFORD,	74,362	438.62	433.22	5.40
SPRINGFIELD,	73,540	-	-	-
LAWRENCE,	70,050	198.52	198.52	-
SOMERVILLE,	69,272	968.67	952.85	15.82
HOLYOKE,	49,934	-	-	-
BROCKTON,	47,794	532.50	532.50	-
MALDEN,	38,037	455.72	455.72	-
HAVERHILL,	37,830	639.58	639.58	-
SALEM,	37,627	472.04	462.02	10.02
CHELSEA,	37,289	304.54	304.54	-
NEWTON,	36,827	898.99	898.99	-
FITCHBURG,	33,021	351.05	351.05	-
TAUNTON,	30,967	333.15	329.80	3.35
EVERETT,	29,111	353.00	353.00	-
QUINCY,	28,076	-	-	-
WALTHAM,	26,282	269.30	269.30	-
GLOUCESTER,	26,011	-	-	-
PITTSFIELD,	25,001	-	-	-
NORTH ADAMS,	22,150	310.56	310.56	-
CHICOPEE,	20,191	-	-	-
NORTHAMPTON,	19,957	435.22	405.77	29.45
MEDFORD,	19,686	223.71	223.71	-
BEVERLY,	15,223	-	-	-
NEWBURYPORT,	14,675	179.07	29.07	150.00
WOBURN,	14,402	91.64	60.47	31.17
MELROSE,	14,295	260.18	260.18	-
MARLBOROUGH,	14,073	-	-	-
33 Cities,	2,024,325	\$17,406.99	\$16,928.11	\$478.88

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Population of 1905	A	B	C	D	E
		TOTAL RE- CEIPTS	Parks and Gardens	Playgrounds and Gymnasia	Bathhouses and Beaches	Celebrations and En- tertainments
BOSTON,	595,380	\$16,936.73	\$3,993.90	-	\$12,942.83	-
WORCESTER,	128,135	2,513.94	2,367.38	\$146.56	-	-
FALL RIVER,	105,762	2.80	2.80	-	-	-
CAMBRIDGE,	97,434	3,835.26	2,571.58	-	1,263.68	-
LOWELL,	94,889	1,031.00	-	1,031.00	-	-
LYNN,	77,042	990.00	990.00	-	-	-
NEW BEDFORD,	74,362	417.45	-	-	357.45	\$60.00
SPRINGFIELD,	73,540	4,229.63	4,171.30	-	58.33	-
LAWRENCE,	70,050	-	-	-	-	-
SOMERVILLE,	69,272	193.80	50.00	143.80	-	-
HOLYOKE,	49,934	68.70	68.70	-	-	-
BROCKTON,	47,794	-	-	-	-	-
MALDEN,	38,037	10.00	10.00	-	-	-
HAVERHILL,	37,830	1,408.31	1,408.31	-	-	-
SALEM,	37,627	1,182.85	1,182.85	-	-	-
CHELSEA,	37,289	218.00	218.00	-	-	-
NEWTON,	36,827	5.00	5.00	-	-	-
FITCHBURG,	33,021	-	-	-	-	-
TAUNTON,	30,967	-	-	-	-	-
EVERETT,	29,111	280.58	280.58	-	-	-
QUINCY,	28,076	53.00	53.00	-	-	-
WALTHAM,	26,282	-	-	-	-	-
GLOUCESTER,	26,011	15.00	15.00	-	-	-
PITTSFIELD,	25,001	-	-	-	-	-
NORTH ADAMS,	22,150	-	-	-	-	-
CHICOPEE,	20,191	-	-	-	-	-
NORTHAMPTON,	19,957	-	-	-	-	-
MEDFORD,	19,686	41.55	41.55	-	-	-
BEVERLY,	15,223	-	-	-	-	-
NEWBURYPORT,	14,675	-	-	-	-	-
WOBURN,	14,402	56.00	56.00	-	-	-
MELROSE,	14,295	-	-	-	-	-
MARLBOROUGH,	14,073	-	-	-	-	-
33 Cities,	2,024,325	\$33,489.60	\$17,485.95	\$1,321.36	\$14,622.29	\$60.00

TABLE V. — *Interest Receipts (Detail of Column G, Table III).*

CITIES.	A TOTAL RE- CEIPTS	B On Deposits	C On Taxes	D On Special Assessments	E. ON PUBLIC TRUST FUNDS					F Miscella- neous
					Charity	School	Library	Cemetery	Other	
BOSTON,	\$305,494.05	\$34,350.59	\$132,574.11	\$41,367.10	\$37,820.32	\$25,520.85	\$14,733.13	\$4,117.32	\$14,945.53	-
WORCESTER,	38,286.46	5,401.54	12,639.76	2,355.35	11,180.22	347.25	2,214.34	4,148.00	-	-
FALL RIVER,	17,880.89	-	11,718.74	-	-	2,573.00	-	3,588.55	-	-
CAMBRIDGE,	17,127.55	3,129.37	9,708.31	151.17	300.00	-	-	2,638.70	1,200.00	-
LOWELL,	31,974.18	3,489.61	20,294.30	-	2,100.00	-	4,138.64	1,891.63	60.00	-
LYNN,	28,386.57	2,251.36	17,426.88	421.48	580.69	-	388.50	7,317.66	-	-
NEW BEDFORD,	18,538.44	2,285.53	3,605.88	28.03	-	3,060.00	5,355.67	4,203.33	-	-
SPRINGFIELD,	13,524.84	5,472.78	7,922.43	-	-	-	-	-	-	-
LAWRENCE,	14,712.81	2,497.96	9,529.45	-	-	-	-	2,685.40	-	\$129.63
SOMERVILLE,	9,802.08	1,799.91	7,802.77	-	-	-	200.00	-	-	-
HOLYOKE,	8,804.75	3,895.46	4,909.29	-	-	-	-	-	-	-
BROCKTON,	12,862.56	865.72	11,555.67	277.78	63.03	-	-	100.36	-	-
MALDEN,	24,090.30	1,044.99	9,048.53	-	-	-	10,207.62	2,889.16	-	-
HAVERHILL,	21,705.48	5,976.20	8,624.03	-	-	68.12	6,798.13	-	-	209.00
SALEM,	12,904.31	1,999.17	3,503.85	-	1,916.40	1,081.25	2,678.10	1,761.57	613.88	-
CHELSEA,	11,590.54	1,275.15	9,455.28	-	400.00	-	200.00	-	260.11	-
NEWTON,	14,736.46	1,796.90	10,572.86	353.55	165.00	13.42	1,043.61	-	791.12	-
FITCHBURG,	6,776.39	-	4,768.94	-	564.81	-	450.00	992.64	-	-
TAUNTON,	2,271.21	-	1,356.66	-	-	-	-	914.55	-	-
EVERETT,	12,100.56	1,082.85	10,622.91	-	-	-	-	395.50	-	-
QUINCY,	23,271.49	1,822.11	6,371.15	1,207.74	80.00	13,108.88	-	981.61	-	-
WALTHAM,	8,040.32	731.95	5,052.72	105.19	400.00	-	71.84	1,678.62	383.47	-
GLOUCESTER,	10,909.20	1,082.25	6,478.37	337.15	2,092.03	413.08	-	-	-	-
PITTSFIELD,	5,587.39	31.33	5,198.91	-	-	-	-	-	-	-
NORTH ADAMS,	96.66	-	-	56.66	-	-	-	40.00	-	-
CHICOPPE,	2,634.97	444.00	2,025.97	-	-	-	-	165.00	-	-
NORTHAMPTON,	22,623.32	2,854.95	1,755.54	-	37.84	113.54	17,396.25	437.20	-	-
MEDFORD,	10,896.16	1,021.51	7,715.79	227.89	681.25	-	120.38	1,118.38	10.96	-
BEVERLY,	6,879.37	751.74	4,727.74	995.13	35.00	186.70	-	233.06	-	-
NEWBURYPORT,	9,395.44	1,558.45	3,292.31	-	472.24	675.00	2,697.44	1,804.38	1,300.00	-
WOBURN,	6,381.99	251.06	2,514.18	-	-	120.00	2,289.37	-	-	-
MELROSE,	12,268.32	2,653.80	6,162.48	3,327.97	3.45	-	121.22	-	-	-
MARLBOROUGH,	5,200.80	1,077.35	3,449.21	83.70	-	276.39	214.31	62.00	37.84	-
33 Cities,	\$748,449.96	\$93,498.59	\$362,384.32	\$51,295.89	\$58,892.37	\$47,464.08	\$70,748.55	\$44,154.62	\$19,602.91	\$398.63

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RE- CEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON, . . .	\$24,669,216.37	\$18,678,334.86	\$1,153,625.94	\$80,352.18	\$44,934.86	\$72.01	\$208,025.45	\$92,155.63	\$610,012.62	\$3,469,140.24	\$27,067.63	\$305,494.95
WORCESTER, . . .	2,811,244.32	1,962,442.03	175,335.25	7,054.76	9,062.62	2.10	77,814.15	1,505.27	159,717.64	361,671.10	18,322.94	38,286.46
FALL RIVER, . . .	1,906,524.57	1,434,604.57	156,974.19	11,889.87	7,101.11	—	5,224.43	7,095.48	35,290.27	212,110.78	18,353.60	17,880.89
CAMBRIDGE, . . .	2,482,792.64	1,884,074.23	3,182.00	4,573.05	7,425.03	—	59,225.58	22,855.21	67,895.27	379,671.52	16,732.57	17,127.55
LOWELL, . . .	1,873,805.03	1,364,636.03	138,913.00	6,119.57	5,810.55	—	44,612.38	8,869.21	44,716.13	219,902.98	8,261.00	31,974.15
LYNN, . . .	1,688,722.92	1,114,202.94	98,865.95	9,936.65	4,823.41	—	38,052.97	8,715.87	80,267.69	289,821.48	15,649.39	28,386.57
NEW BEDFORD, . . .	1,544,148.71	1,117,123.93	82,406.38	2,824.50	31,218.41	—	4,752.15	8,296.87	21,288.61	217,288.61	13,615.74	18,538.44
SPRINGFIELD, . . .	1,865,646.92	1,309,245.46	95,413.25	5,637.17	6,976.44	—	49,731.91	13,646.75	74,761.47	296,709.63	13,615.74	18,538.44
LAVERGNE, . . .	1,128,122.17	777,032.19	138,469.20	4,034.90	4,034.90	—	21,994.94	3,856.20	23,702.48	126,478.14	12,181.31	14,712.81
SOMERVILLE, . . .	1,357,004.82	983,198.83	1,609.25	4,810.00	5,207.54	—	50,003.30	8,908.18	56,231.00	237,234.04	—	9,802.68
HOLYOKE, . . .	1,269,191.28	708,088.08	63,874.75	5,566.04	4,587.80	—	6,313.61	3,400.36	15,699.15	452,766.74	—	8,804.75
BROCKTON, . . .	981,941.01	695,144.25	3,163.75	7,701.42	6,249.60	—	30,259.94	6,176.23	98,896.04	115,713.29	5,773.93	12,862.56
MALDEN, . . .	768,403.55	557,498.66	958.00	2,223.00	3,402.10	—	33,973.82	6,513.65	36,909.49	90,941.04	11,893.49	24,090.30
HAVEMILL, . . .	719,071.78	485,889.71	48,237.25	4,415.82	3,667.56	—	11,576.54	5,743.11	37,482.83	100,353.48	—	21,705.48
SALEM, . . .	635,092.68	507,500.00	1,130.00	4,434.89	4,693.00	—	8,783.93	—	41,095.88	99,697.27	4,823.31	12,904.31
CHILSEA, . . .	691,817.69	493,777.72	3,856.10	3,493.31	8,992.00	—	12,559.55	3,083.85	18,222.85	144,111.77	—	11,500.54
NEWTON, . . .	1,315,512.61	1,079,313.78	1,617.75	2,584.50	5,287.40	—	38,632.38	1,743.62	28,694.49	147,902.17	—	14,736.46
FITCHBURG, . . .	649,191.26	509,354.09	1,936.00	1,988.43	11,076.66	—	9,393.30	77.60	21,302.02	81,985.80	5,320.88	6,776.39
TAUNTON, . . .	539,888.13	374,785.29	40,028.75	2,072.52	2,689.48	—	23,823.62	5,037.44	28,443.89	131,776.77	1,894.13	2,271.21
EVERETT, . . .	576,120.54	421,189.51	988.50	403.44	3,323.81	—	30,310.32	4,603.94	11,969.93	91,594.93	5,670.20	12,000.56
QUINCY, . . .	669,124.94	464,800.97	1,122.66	2,532.92	2,493.42	—	—	4,403.56	12,534.50	112,569.07	5,296.73	23,271.49
WALTHAM, . . .	504,297.76	372,834.37	1,195.50	1,583.09	2,614.73	—	8,877.87	—	19,226.79	80,494.24	9,430.85	8,040.32
GLOUCESTER, . . .	515,018.71	332,883.30	30,631.25	2,378.50	2,393.00	—	4,374.75	3,741.72	18,180.61	90,256.38	—	10,399.20
FITZFIELD, . . .	510,739.07	356,491.64	31,519.25	2,971.00	1,784.70	—	16,039.09	3,639.87	13,541.54	79,164.59	—	5,587.39
NORTH ADAMS, . . .	366,945.89	256,409.01	32,419.00	1,516.18	966.06	—	7,618.40	1,476.16	11,087.25	52,542.52	2,814.65	96.66
CHICOPEE, . . .	349,717.64	212,516.40	25,406.50	1,816.04	1,622.74	21.01	4,282.81	3,721.39	5,647.14	91,375.90	672.74	2,634.97
NORTHAMPTON, . . .	340,492.77	218,638.69	24,544.25	2,431.31	7,927.88	—	1,844.58	982.54	11,471.95	49,334.25	692.00	22,625.32
MEDFORD, . . .	545,674.59	418,624.32	732.75	1,27.05	2,895.82	—	16,278.41	3,769.39	17,239.53	68,477.11	6,673.75	10,896.16
BEVERLY, . . .	512,278.51	395,783.75	651.50	1,035.34	1,056.41	—	18,943.78	3,027.31	18,921.26	63,362.26	2,617.53	6,879.37
NEWBURYPORT, . . .	284,351.62	200,223.67	667.00	1,265.97	4,648.76	—	5,394.00	2,469.33	21,443.95	43,998.70	224.50	9,995.44
WOBURN, . . .	281,677.11	181,419.99	16,598.50	1,494.00	2,051.14	2.50	4,252.60	3,891.84	15,492.29	47,803.45	3,187.84	6,981.99
MELROSE, . . .	370,702.48	251,093.65	345.50	262.13	1,456.73	—	21,290.66	2,028.65	19,115.67	56,313.27	6,527.30	12,268.37
MALBOROUGH, . . .	275,130.03	180,554.91	16,115.58	933.00	2,254.75	—	274.17	1,461.69	21,609.40	46,615.73	—	5,200.80
33 Cities, . . .	\$55,069,480.12	\$40,319,760.60	\$2,392,494.50	\$193,917.65	\$203,093.48	\$97.62	\$870,654.11	\$243,587.65	\$1,744,908.27	\$8,148,909.25	\$203,607.03	\$748,449.96

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — *Maintenance of Departments.*1. *General Government.*

CITIES.	Population of 1905	A TOTAL EX- PENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON.	595,380	\$1,316,420.89	\$108,097.63	\$47,926.72	\$455,248.07	\$590,471.80	\$144,676.67
WORCESTER.	128,135	112,758.65	2,189.37	6,074.94	37,640.41	47,916.31	18,937.62
FALL RIVER.	105,762	88,089.24	7,264.26	4,818.75	29,374.37	33,417.97	13,213.89
CAMBRIDGE.	97,434	122,650.41	8,739.40	6,179.76	39,300.84	44,260.10	24,170.31
LOWELL.	94,889	99,102.88	4,613.15	4,398.98	30,408.78	44,846.27	14,835.70
LYNN.	77,042	86,638.87	6,075.41	3,949.90	30,093.82	33,601.53	12,918.21
NEW BEDFORD.	74,362	87,745.67	1,860.45	5,797.05	34,261.60	32,276.27	13,550.30
SPRINGFIELD.	73,540	59,806.16	744.34	3,822.32	28,043.55	24,616.43	2,579.52
LAWRENCE.	70,050	50,194.12	343.80	1,476.86	15,150.51	29,931.44	3,291.51
SOMERVILLE.	69,272	67,485.49	5,087.05	3,910.03	25,520.60	27,817.54	5,150.28
HOLYOKE.	49,934	62,327.12	816.27	2,537.62	19,586.28	28,558.47	10,828.48
BROCKTON.	47,794	55,394.74	631.82	2,159.85	18,546.64	22,358.78	11,697.65
MALDEN.	33,446.40	33,446.40	2,685.76	1,045.25	14,572.66	12,974.33	2,168.40
HAVERHILL.	37,830	35,663.53	1,087.35	3,565.70	13,446.86	11,486.71	6,136.91
SALEM.	37,627	34,032.11	707.65	1,960.50	12,834.24	16,658.48	2,371.24
CHELSEA.	37,289	36,164.42	1,211.68	1,100.90	11,734.45	14,653.29	7,465.00
NEWTON.	36,827	74,510.78	3,441.06	3,985.76	27,668.24	32,636.23	6,759.49
FITCHBURG.	33,021	27,275.61	1,027.74	2,220.18	9,108.08	11,589.79	3,329.82
TAUNTON.	30,967	27,976.90	184.05	1,306.20	10,797.18	12,418.04	3,271.43
EVERETT.	29,111	32,331.69	1,573.36	1,611.97	9,823.90	15,149.65	4,172.81
QUINCY.	28,076	34,919.12	1,033.46	1,331.60	14,512.38	15,314.76	2,726.92
WALTHAM.	26,282	37,029.68	705.40	2,252.45	10,427.57	11,722.16	1,922.10
GLOUCESTER.	26,011	31,872.45	1,350.68	1,400.23	11,384.19	13,505.87	4,241.48
PITTSFIELD.	25,001	30,530.12	1,740.00	1,070.35	10,741.85	14,563.44	2,474.48
NORTH ADAMS.	22,450	23,264.29	9.75	1,120.10	7,860.54	12,168.63	2,105.27
CHICOPEE.	20,191	15,329.01	1,091.51	5,565.14	5,565.14	5,526.05	3,138.71
NORTHAMPTON.	19,057	14,731.61	118.85	1,023.85	6,457.80	6,336.47	1,774.35
MEDFORD.	19,086	30,719.34	1,033.21	2,481.18	12,053.26	11,052.94	4,098.75
BEVERLY.	15,223	20,998.11	1,287.59	1,152.90	8,210.97	7,084.25	3,202.40
NEWBURYPORT.	14,075	14,523.93	739.82	1,366.07	5,159.19	5,314.50	1,924.35
WOBURN.	14,402	14,923.13	327.03	1,161.96	5,536.71	6,118.36	1,781.07
MELROSE.	14,236	21,636.52	1,263.39	975.26	7,676.08	8,857.62	2,864.17
MARLBOROUGH.	14,073	14,743.21	525.52	1,068.25	6,254.89	4,126.29	2,768.26
33 Cities,	2,024,325	\$2,805,171.20	\$168,536.30	\$127,264.04	\$983,401.74	\$1,179,401.37	\$346,547.75

TABLE VII. — *Maintenance of Departments* — Continued.
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL				
		Auditor and Auditing	Treasurer	Collector	Assessors	Miscellaneous
BOSTON,	\$155,248.07	\$41,460.99	\$50,812.29	\$159,867.40	\$200,324.29	\$2,783.10
WORCESTER,	37,640.41	5,774.03	116,945.98	—	14,920.40	—
FALL RIVER,	29,374.37	5,516.70	5,468.54	6,889.62	11,324.51	175.00
CAMBRIDGE,	39,300.84	4,299.52	118,990.83	—	15,599.99	410.50
LOWELL,	30,408.78	5,056.42	110,975.31	—	14,377.05	—
LYNN,	30,093.82	3,676.68	112,588.71	—	12,783.43	1,045.00
NEW BEDFORD,	34,261.60	3,548.30	114,912.30	—	15,240.50	560.50
SPRINGFIELD,	28,043.55	2,194.16	6,269.13	7,686.55	11,267.21	626.50
LAWRENCE,	15,150.51	1,983.73	17,097.45	—	5,044.33	125.00
SOMERVILLE,	25,520.60	904.42	113,435.06	—	10,963.49	217.63
HOLYOKE,	19,586.28	3,546.49	4,224.14	4,940.65	6,800.00	75.00
BROCKTON,	18,546.64	1,686.20	4,250.02	4,786.67	7,673.75	150.00
MALDEN,	14,572.66	2,284.10	16,024.50	—	5,599.06	665.00
HAVERHILL,	13,446.86	1,488.23	15,484.73	—	6,228.90	245.00
SALEM,	12,334.24	1,840.90	2,004.56	2,659.19	5,389.59	440.00
CHELSEA,	11,734.45	1,439.26	14,931.92	—	5,238.27	125.00
NEWTON,	27,668.24	4,070.09	19,207.51	—	14,390.04	—
FITCHBURG,	9,108.08	1,443.46	12,935.30	—	4,594.32	135.00
TAUNTON,	10,797.18	2,188.72	14,576.62	—	3,614.99	416.85
EVERETT,	9,823.90	1,616.25	13,866.34	—	4,281.31	60.00
QUINCY,	14,512.38	1,074.95	2,573.71	4,236.56	6,542.16	85.00
WALTHAM,	10,427.57	1,897.55	14,805.25	—	3,699.77	25.00
GLoucester,	11,284.19	1,111.90	14,555.72	2,801.47	5,288.07	328.50
PITTSFIELD,	10,741.85	2,079.24	1,750.97	—	4,110.17	—
NORTH ADAMS,	7,860.54	1,088.40	13,358.04	—	3,414.10	—
CHICOPEE,	5,565.14	438.68	743.69	2,124.72	2,181.05	80.00
NORTHAMPTON,	5,457.89	100.00	1,643.26	1,535.17	2,128.42	51.04
MEDFORD,	12,063.26	1,969.73	2,236.75	3,504.45	4,140.33	202.00
REVERLY,	8,210.97	800.00	1,176.05	1,620.85	4,233.32	380.75
NEWBURYPORT,	5,159.19	614.25	12,618.11	—	1,926.83	—
WOBURN,	5,536.71	400.00	1,298.32	1,673.88	2,114.51	50.00
MELROSE,	7,676.08	500.00	1,159.03	3,400.34	2,616.71	—
MARLBOROUGH,	6,254.89	846.50	1,357.14	1,351.84	2,401.41	298.00
33 Cities,	\$983,401.74	\$108,936.85	\$234,277.28	\$209,079.36	\$421,352.88	\$9,765.37

¹ Treasurer and collector.

TABLE VII. — *Maintenance of Departments* — Continued.
I E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS						Superintendent of Buildings	Miscellaneous
		City Clerk	City Messenger	Law	Election and Registration	License Commissioners	Engineering		
BOSTON,	\$560,471.80	\$51,154.08	\$22,417.03	\$69,438.73	\$218,391.78	\$35,267.90	\$82,240.35	\$19,050.61	\$92,511.32
WORCESTER,	47,916.31	6,799.15	1,775.27	5,732.69	14,174.08	2,697.25	8,541.86	7,778.13	417.88
FALL RIVER,	33,417.97	7,880.14	898.90	2,739.17	6,803.49	—	11,562.67	3,483.60	30.00
CAMBRIDGE,	44,280.10	8,579.50	2,379.85	5,542.38	18,197.05	—	5,940.14	2,266.31	1,354.67
LOWELL,	44,846.27	5,669.11	1,513.83	6,983.13	14,690.23	—	7,899.63	1,773.74	6,406.80
LYNN,	33,601.53	4,171.32	1,180.87	5,135.13	7,968.12	2,059.52	8,060.63	—	14,425.94
NEW BEDFORD,	32,276.27	10,310.66	2,027.67	2,987.48	8,736.39	1,967.59	6,039.39	—	207.09
SPRINGFIELD,	24,616.43	5,346.77	2,001.80	2,391.46	5,267.33	428.85	8,809.22	—	371.00
LAWRENCE,	29,931.44	5,000.46	1,219.90	982.46	8,152.67	1,880.85	6,590.30	—	6,154.80
SOMERVILLE,	27,817.54	7,010.06	2,073.55	2,291.59	6,571.03	—	6,732.12	3,139.19	—
HOLYOKE,	28,553.47	3,168.65	1,350.43	2,205.62	5,239.83	1,306.17	7,500.00	1,499.41	16,288.36
BROCKTON,	22,358.78	3,178.47	832.67	1,660.20	2,998.05	—	6,367.23	—	7,322.16
MALDEN,	12,974.33	2,655.65	1,238.81	1,284.15	3,836.61	—	3,929.11	—	30.00
HAVERHILL,	11,486.71	2,605.74	995.17	1,277.37	3,086.13	1,253.28	1,565.47	500.00	203.55
SALEM,	16,658.48	2,633.27	1,918.50	3,237.13	2,305.49	350.00	3,558.63	1,400.00	1,255.46
CHelsea,	14,633.29	3,448.84	1,092.98	1,365.22	4,359.54	648.03	2,099.88	1,638.80	—
NEWTON,	32,656.23	4,786.76	1,200.00	4,880.76	7,917.72	—	11,568.74	2,447.25	155.00
FITCHBURG,	11,589.79	2,835.19	813.74	1,237.57	2,413.44	—	3,120.14	1,169.71	—
TAUNTON,	12,418.04	3,134.46	1,234.12	1,126.52	2,827.98	—	2,148.09	838.87	20.00
EVERETT,	15,149.66	1,949.09	1,048.40	1,940.57	1,962.36	—	4,561.88	—	4,368.75
QUINCY,	15,314.76	3,118.08	250.00	1,487.50	3,856.01	—	3,198.77	—	13,404.37
WALTHAM,	11,722.16	2,843.40	1,306.28	1,248.64	2,125.91	—	1,610.16	2,487.77	—
GLOUCESTER,	13,595.87	2,923.98	1,030.19	1,505.60	4,820.65	1,275.06	1,431.55	—	608.75
PITTSFIELD,	14,503.44	2,704.23	936.00	1,136.28	3,109.83	676.50	1,282.43	—	54,658.17
NORTH ADAMS,	12,168.63	2,548.45	—	2,046.32	1,948.72	673.00	2,070.67	—	—
CHICOPEE,	5,526.65	2,231.09	800.00	505.75	1,204.81	175.00	300.00	—	12,881.47
NORTHAMPTON,	6,356.47	2,884.23	15.00	657.88	1,623.92	210.82	867.92	—	10.00
MEDFORD,	11,052.94	2,815.92	1,100.00	1,113.97	3,538.89	—	2,454.16	—	36.00
BEVERLY,	7,084.25	1,957.73	804.80	1,134.26	1,776.87	279.68	1,312.09	—	98.50
NEWBURYPORT,	5,314.50	1,815.83	900.00	629.64	1,689.35	—	—	259.99	—
WOBURN,	6,118.36	1,547.29	150.00	820.79	2,340.28	446.02	—	—	1,553.99
MELROSE,	8,857.62	1,780.78	—	513.50	2,547.78	—	844.90	—	13,170.66
MARLBOROUGH,	4,126.29	1,170.79	—	1,484.00	1,064.25	407.25	—	—	—
33 Cities,	\$1,179,401.37	\$172,659.17	\$56,398.16	\$138,630.85	\$377,456.62	\$55,050.77	\$215,008.13	\$49,723.38	\$116,474.29

1 Public works.

2 Includes clerk of committees.

3 Includes \$336 for public works.

4 Includes \$3,537.35 for public works.

5 Includes \$4,521.23 for public works.

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Life and Property.*

CITIES.	Population of 1905	A TOTAL EX- PENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Life and Prop- erty
BOSTON, .	595,380	\$3,741,492.21	\$1,934,418.12	\$1,506,479.16	\$19,490.84	\$220,720.42	\$60,383.67	—
WORCESTER, .	128,135	410,130.92	177,491.13	221,796.17	226.94	8,922.71	1,693.97	—
FALL RIVER, .	105,762	392,420.22	154,512.14	145,132.91	91.22	2,286.20	397.75	—
CAMBRIDGE, .	97,434	324,738.57	166,297.56	123,739.24	1,478.50	7,362.86	13,999.59	\$11,908.82
LOWELL, .	94,889	324,244.07	146,753.94	158,714.93	1,151.45	9,536.85	8,046.90	40.00
LYNN, .	77,042	270,675.96	106,167.33	115,414.17	454.27	4,886.88	31,632.12	12,121.19
NEW BEDFORD, .	74,362	238,566.33	124,286.66	96,304.26	529.66	6,506.29	839.46	—
SPRINGFIELD, .	73,540	280,414.59	106,551.46	156,620.76	200.00	3,999.66	13,008.62	25.00
LAWRENCE, .	70,060	176,315.32	83,713.84	83,992.55	1,400.14	3,881.28	3,352.81	44.70
SOMERVILLE, .	69,272	188,691.52	66,134.65	83,146.87	400.00	2,965.15	6,881.90	9,162.95
HOLYOKE, .	49,394	171,593.19	60,022.09	108,952.89	75.55	3,879.01	663.65	—
BROCKTON, .	47,794	142,347.41	63,181.16	72,881.25	989.41	2,266.79	3,028.80	—
MALDEN, .	38,037	112,733.11	46,632.31	48,998.99	848.31	4,039.63	12,813.87	—
HAVERHILL, .	37,830	106,481.62	38,904.17	58,617.16	75.99	3,241.50	15,632.80	10.00
SALEM, .	37,627	120,281.54	47,944.61	41,492.69	6,984.44	1,512.20	17,369.03	5,977.57
CHELSEA, .	37,289	107,569.02	51,276.02	45,793.68	565.81	1,269.21	2,129.30	6,535.00
NEWTON, .	36,827	160,977.01	79,573.56	57,174.01	941.70	2,124.83	13,827.57	5,335.34
FITCHBURG, .	33,021	81,730.45	37,950.29	41,949.03	516.56	510.90	803.67	—
TAUNTON, .	30,967	87,424.12	40,999.35	42,618.20	722.48	2,370.94	638.15	75.00
EVERETT, .	29,111	64,612.37	30,049.33	28,098.47	1,443.39	2,277.50	2,743.68	594.00
QUINCY, .	28,076	76,022.86	29,312.50	37,711.06	—	2,043.41	6,361.89	—
WALTHAM, .	26,282	72,848.93	24,781.79	29,471.73	1,250.76	1,517.85	11,172.10	4,654.70
GROUCESTER, .	26,011	100,265.10	37,974.31	50,235.67	784.75	1,338.84	8,839.53	1,092.00
PITTSFIELD, .	25,001	61,615.16	30,835.02	26,412.07	837.58	3,224.91	306.58	—
NORTH ADAMS, .	22,150	42,843.73	25,519.10	15,460.32	—	417.17	—	1,447.14
CHICOPEE, .	20,191	39,830.11	16,254.97	22,892.60	422.00	624.04	58.50	—
NORTHAMPTON, .	19,957	31,810.08	12,556.89	17,121.78	2,500.00	853.82	844.81	—
MEDFORD, .	19,686	71,014.26	26,979.26	24,379.91	—	2,020.69	14,534.40	—
BEVERLY, .	15,223	61,342.21	18,885.51	31,625.33	—	1,283.25	9,548.12	—
NEWBURYPORT, .	14,675	33,592.90	14,391.11	14,887.31	—	687.66	3,587.82	39.00
WOBURN, .	14,402	47,633.14	15,088.11	17,810.57	1,010.79	1,077.56	12,646.11	—
MERIDEN, .	14,205	39,794.10	13,660.90	12,876.33	—	1,435.19	11,761.68	—
MALDENBOROUGH, .	14,073	40,307.75	12,880.39	21,988.33	156.68	422.74	4,859.61	—
33 Cities, .	2,024,325	\$8,132,347.79	\$3,871,479.58	\$3,558,729.40	\$45,560.00	\$311,108.94	\$286,407.46	\$59,062.41

TABLE VII. — *Maintenance of Departments* — Continued.

2 B. Police Department.

CITIES.	A Total Ex- penses	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Equipment and Repairs	F Repairs on Buildings	G Police Telegraph	H Pensions	I Other Ex- penses
BOSTON,	\$1,934,418.12	\$1,575,959.56	\$21,164.30	\$96,837.39	\$33,914.81	\$12,841.01	\$57,846.05	\$137,020.31	\$68,834.69
WORCESTER,	177,491.13	164,696.93	2,923.30	3,117.12	3,148.88	847.61	1,163.46	—	2,193.53
FALL RIVER,	154,512.14	142,039.82	—	1,979.60	518.37	439.94	4,809.35	—	3,825.05
CAMBRIDGE,	106,297.56	151,989.35	1,333.58	1,832.19	1,337.75	511.35	—	7,274.53	1,998.81
LOWELL,	146,733.94	139,216.84	1,583.00	1,310.00	1,018.08	376.37	1,010.40	487.27	1,751.18
LYNN,	106,167.33	94,343.59	2,123.59	2,184.09	1,698.99	1,707.25	—	—	4,109.82
NEW BEDFORD,	134,286.06	127,349.39	—	1,432.20	521.51	1,303.95	1,936.68	—	1,842.43
SPRINGFIELD,	106,351.46	77,732.31	387.61	2,230.78	1,370.40	545.81	177.58	538.05	3,518.92
LAWRENCE,	83,713.84	79,744.04	696.09	—	164.95	209.91	303.98	—	1,759.94
SOMERVILLE,	86,184.65	79,966.52	475.79	871.97	1,244.38	352.77	—	2,083.50	1,139.72
HOLYOKE,	60,022.09	56,159.54	855.50	—	242.66	—	350.11	1,000.00	1,414.28
BROCKTON,	63,181.16	54,235.50	441.22	947.13	1,332.06	869.59	1,771.75	—	3,583.91
MALDEN,	46,032.31	42,182.85	454.58	1,172.11	318.30	3.20	291.01	501.88	1,108.38
HAVERHILL,	38,904.17	36,067.22	376.21	111.53	406.70	179.05	602.66	—	1,100.80
SALEM,	47,944.61	45,286.61	356.79	710.07	407.39	286.24	79.14	—	897.51
CHELSEA,	51,276.02	48,410.64	380.16	574.68	208.46	208.74	—	547.50	945.84
NEWTON,	79,573.56	73,004.00	890.37	2,184.88	—	499.35	—	—	2,994.96
FITCHBURG,	37,950.29	33,654.03	490.50	772.78	483.69	224.13	—	—	2,315.16
TAUNTON,	40,999.35	37,797.82	667.29	598.93	269.03	163.10	—	—	1,503.18
EVERETT,	30,049.33	28,405.87	347.92	307.30	48.33	290.04	79.14	—	570.73
QUINCY,	29,312.50	26,753.26	444.76	339.33	43.85	145.44	136.84	—	1,449.02
WALTHAM,	24,781.79	22,569.03	675.65	683.85	60.41	287.49	704.51	94.50	410.86
GROUSETER,	37,974.31	32,979.01	699.00	1,273.10	108.20	554.78	10.40	—	1,655.71
PITTSFIELD,	30,835.02	28,216.73	632.81	440.10	295.62	139.49	—	—	1,099.87
NORTH ADAMS,	25,519.10	23,245.00	286.14	452.01	31.00	42.76	—	—	1,462.19
CHICOPEE,	16,254.97	15,150.00	79.50	242.84	15.90	38.28	—	—	727.85
NORTHAMPTON,	12,556.89	11,606.49	150.00	58.95	85.39	33.19	—	—	622.87
MEDFORD,	26,979.26	24,840.47	630.26	602.20	69.20	179.47	79.87	—	577.79
REVERLY,	18,885.51	17,432.40	303.75	176.20	148.30	203.54	—	—	621.32
NEWBURYPORT,	14,391.11	13,611.45	157.50	247.54	50.75	67.38	—	—	256.40
WOBURN,	15,088.11	13,343.77	549.42	457.45	23.85	15.55	—	—	698.07
MELROSE,	13,660.90	12,968.60	352.73	—	181.74	—	—	—	157.83
MARLBOROUGH,	12,880.39	11,332.18	395.75	226.30	23.70	12.00	—	—	890.46
33 Cities,	\$3,871,479.58	\$3,363,251.93	\$40,705.07	\$55,209.55	\$49,813.25	\$23,578.98	\$71,333.79	\$149,547.54	\$118,039.47

TABLE VII. — Maintenance of Departments — Continued.

2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Hydrant Service	F Equipment and Repairs	G Repairs on Buildings	H Fire Alarm	I Pensions	J Other Ex- penses
BOSTON,	\$1,506,479.16	\$1,022,456.48	\$105,021.49	\$50,207.23	-	\$109,731.08	\$18,424.68	\$63,881.20	\$109,059.03	\$27,697.09
WORCESTER,	221,796.17	182,511.91	17,676.11	5,353.13	-	2,866.85	1,140.23	5,068.83	447.31	6,433.80
FALL RIVER,	145,132.91	116,431.66	12,704.14	2,768.66	-	2,008.40	1,214.35	5,121.35	-	4,881.37
CAMBRIDGE,	123,739.24	97,617.17	9,434.39	1,764.37	-	7,390.17	1,360.50	1,102.81	3,627.00	2,045.65
LOWELL,	158,714.93	121,205.20	12,109.97	4,961.46	-	5,052.53	10,396.98	-	-	3,255.68
LYNN,	115,414.17	92,186.85	9,456.49	3,802.36	-	3,929.78	2,965.25	-	600.00	2,473.44
NEW BEDFORD,	96,304.26	74,735.50	9,387.11	2,836.62	-	2,363.00	3,395.48	634.49	-	2,752.06
SPRINGFIELD,	156,629.76	122,292.86	11,451.25	5,957.33	-	4,552.20	4,096.44	4,138.75	379.99	3,700.94
LAWRENCE,	83,922.55	61,739.08	10,448.61	2,777.09	-	3,903.70	2,477.08	2,890.05	-	1,164.24
SOMERVILLE,	83,146.87	57,909.95	8,833.55	2,120.44	-	8,866.62	3,195.68	-	150.27	2,070.36
HOLYOKE,	108,952.89	72,806.25	10,183.00	3,400.07	\$5,120.00	5,005.87	2,364.44	3,004.44	-	5,009.07
BROCKTON,	72,881.25	53,271.45	6,760.71	2,807.79	-	4,378.65	1,384.18	2,265.23	548.08	1,464.96
MALDEN,	48,998.99	36,107.07	3,856.09	1,847.58	239.06	2,950.98	1,265.11	686.99	333.36	1,712.75
HAVENHILL,	58,617.16	42,118.14	5,112.74	1,906.48	139.01	6,874.60	669.57	628.99	-	1,167.63
SALEM,	41,492.69	27,771.60	6,003.11	1,315.54	-	2,229.22	2,889.74	-	-	1,283.48
CHELSEA,	30,472.21	5,462.49	1,310.97	1,310.97	2,492.00	2,952.59	1,176.91	-	475.00	1,451.51
NEWTON,	57,174.01	43,950.03	5,648.57	2,451.18	-	2,346.08	831.88	-	-	1,946.27
FITCHBURG,	41,949.03	29,884.74	3,631.39	1,629.71	-	1,581.14	1,318.19	1,524.59	-	2,379.27
TAUNTON,	42,618.20	28,510.01	2,751.10	1,546.98	-	3,571.17	1,940.67	2,329.74	-	1,968.53
EVERETT,	28,098.47	21,781.45	2,607.17	978.88	-	1,320.61	194.11	125.00	-	1,091.25
QUINCY,	37,711.06	24,294.59	4,783.47	1,992.49	-	3,206.63	1,141.30	1,361.36	-	931.22
WALTHAM,	29,471.73	20,837.14	5,255.69	1,433.97	-	836.21	582.72	-	-	526.00
GLOUCESTER,	50,235.67	28,707.27	9,752.75	2,871.09	-	2,601.93	3,462.00	797.72	-	1,952.91
PITTSFIELD,	20,412.07	18,025.69	3,176.08	1,522.31	-	1,129.02	680.69	421.88	-	1,476.40
NORTH ADAMS,	15,460.32	11,811.31	1,403.77	753.62	-	575.93	321.20	-	-	747.49
CHICOPEE,	22,892.60	14,438.47	2,141.07	1,083.99	3,435.00	1,031.44	382.22	-	-	431.41
NORTHAMPTON,	17,121.78	10,401.22	7,696.71	1,072.29	152.00	1,727.48	365.96	1,109.72	-	396.40
NEDFORD,	24,379.91	18,799.28	2,315.01	1,046.29	-	534.49	637.04	365.46	-	682.34
BEVERLY,	31,625.33	18,166.24	4,983.29	1,772.64	-	2,040.80	2,024.88	1,439.00	-	1,798.48
NEW BURYPORT,	14,837.31	7,250.79	1,869.83	1,324.98	-	2,908.88	316.26	865.06	-	851.51
WOBURN,	17,810.37	11,345.71	2,962.05	1,016.11	-	2,704.59	907.95	235.27	-	638.89
MELROSE,	12,876.33	8,014.25	1,354.94	586.45	-	477.65	-	1,739.74	-	633.30
MARLBOROUGH,	21,988.33	9,795.80	2,072.87	614.11	6,760.00	1,038.34	280.19	707.80	-	739.22
33 Cities,	\$3,558,729.40	\$2,537,947.36	\$301,707.01	\$118,804.21	\$18,337.07	\$203,389.81	\$72,566.51	\$102,452.47	\$115,620.04	\$87,904.92

TABLE VII. — Maintenance of Departments — Continued.
2 E, F, and G. Inspection, Forestry, and Other Protection of Life and Property.

CITIES.	INSPECTION				FORESTRY			OTHER PROTECTION OF LIFE AND PROPERTY				
	Total Expenses	Buildings	Wires	Scaler of Weights and Measures	Plumbing	Total Expenses	Tree Warden and Care of Trees	Moth Ex-termination	Total Expenses	Fire and Police Telegraph	Bounties	Miscella-neous
BOSTON,	\$220,720.42	\$119,063.36	\$77,656.39	\$24,000.67	—	\$60,383.67	\$4,297.02	\$56,086.65	—	—	—	—
WORCESTER,	8,922.71	—	1,776.16	3,715.30	\$3,431.25	1,693.97	—	1,693.97	—	—	—	—
FALL RIVER,	2,286.20	—	500.00	334.00	1,452.20	397.75	397.75	—	—	—	—	—
CAMBRIDGE,	7,362.86	2,400.00	1,000.00	2,762.86	1,200.00	13,999.59	4,999.92	8,999.67	\$11,908.82	\$11,908.82	—	—
LOWELL,	9,536.85	3,991.00	2,730.12	650.98	2,164.75	8,046.90	500.00	7,546.90	40.00	—	—	\$40.00
LYNN,	4,886.88	2,107.10	—	1,140.06	1,639.72	31,632.12	693.06	30,939.06	12,121.19	11,887.19	\$234.00	—
NEW BEDFORD,	6,506.29	3,305.36	300.00	1,500.93	1,400.00	839.46	810.96	28.50	—	—	—	—
SPRINGFIELD,	3,999.66	1,635.34	100.60	888.72	1,375.00	13,008.62	13,008.62	—	25.00	—	—	25.00
LAWRENCE,	3,881.28	1,993.71	—	681.32	1,206.25	3,352.81	—	3,352.81	44.70	—	—	44.70
SOMERVILLE,	2,965.15	—	—	1,765.15	1,200.00	6,881.90	750.08	6,131.82	9,162.95	9,162.95	—	—
HOLYOKE,	3,879.01	—	—	2,011.31	1,867.70	663.65	663.65	—	—	—	—	—
BROCKTON,	2,266.79	—	—	1,116.79	1,150.00	3,028.80	2,056.85	971.95	—	—	—	—
MALDEN,	4,039.63	1,980.10	500.00	559.53	1,000.00	12,813.87	148.81	12,665.06	—	—	—	—
HAYVERHILL,	3,241.50	618.18	1,223.32	400.00	1,000.00	5,632.80	—	5,632.80	10.00	—	—	10.00
SALEM,	513.20	—	—	513.20	—	17,369.03	1,140.19	16,228.84	5,977.57	5,221.57	756.00	—
CHELSEA,	1,269.21	—	—	1,269.21	—	2,129.30	—	2,129.30	6,535.00	6,535.00	—	—
NEWTON,	2,124.83	—	—	824.83	1,300.00	15,827.57	2,133.00	13,694.57	5,335.34	5,335.34	—	—
FITCHBURG,	510.90	—	—	510.90	—	803.67	231.22	572.45	—	—	—	—
TAUNTON,	2,370.94	—	667.42	764.87	938.65	638.15	202.39	435.76	75.00	—	—	75.00
EVERETT,	2,277.50	1,681.50	350.00	246.00	—	2,743.68	—	2,743.68	—	—	—	—
QUINCY,	2,043.41	568.41	—	475.00	1,000.00	6,361.89	—	6,361.89	594.00	—	594.00	—
WALTHAM,	1,517.85	—	—	517.85	1,000.00	11,172.10	207.94	10,964.16	4,654.70	4,654.70	—	—
GLOUCESTER,	1,338.84	200.00	201.92	136.92	800.00	8,839.53	—	8,839.53	1,092.00	1,092.00	—	—
PITTSFIELD,	3,224.91	1,263.50	1,099.80	433.61	428.00	305.58	305.58	—	—	—	—	—
NORTH ADAMS,	417.17	—	—	417.17	—	—	—	—	1,447.14	1,447.14	—	—
CHICOPEE,	624.04	—	150.00	154.04	320.00	58.50	58.50	—	—	—	—	—
NORTHAMPTON,	853.82	—	—	815.62	844.81	844.81	—	—	—	—	—	—
MEDFORD,	2,620.69	982.52	206.00	437.65	994.52	14,534.40	807.75	13,726.65	—	—	—	—
BEVERLY,	1,283.25	—	—	216.00	1,066.35	9,548.12	504.55	9,043.57	—	—	—	—
NEWBURYPORT,	353.01	—	—	353.01	334.65	3,587.82	370.70	3,217.12	39.00	—	39.00	—
WOBURN,	1,077.56	450.00	—	225.66	401.90	12,646.11	—	12,646.11	—	—	—	—
MELROSE,	1,435.19	350.30	—	434.89	650.00	11,761.68	216.86	11,544.82	—	—	—	—
MALDENBOROUGH,	422.74	200.00	—	222.74	—	4,859.61	80.75	4,778.86	—	—	—	—
33 Cities,	\$311,108.94	\$142,790.38	\$88,461.73	\$49,720.27	\$30,136.56	\$286,407.46	\$35,430.96	\$250,976.50	\$59,062.41	\$56,152.71	\$2,715.00	\$194.70

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES.	Population of 1905	A TOTAL EX- PENSES	B Health	C Sanitation	D Other Health and Sanitation
BOSTON,	595,380	\$2,092,371.76	\$285,355.72	\$1,792,269.50	\$14,746.54
WORCESTER,	128,135	222,939.31	40,855.84	177,124.38	4,959.09
FALL RIVER,	105,762	102,083.26	17,196.10	84,887.16	—
CAMBRIDGE,	97,434	191,929.68	42,644.64	149,285.04	—
LOWELL,	94,889	107,353.53	17,551.38	89,802.15	—
LYNN,	77,042	127,215.71	26,042.01	99,076.88	2,006.82
NEW BEDFORD,	74,362	103,825.21	14,050.60	89,774.61	—
SPRINGFIELD,	73,540	127,778.67	20,517.53	107,261.14	—
LAWRENCE,	70,050	72,976.85	14,216.58	58,615.94	144.33
SOMERVILLE,	69,272	119,560.78	19,535.99	100,024.79	—
HOLYOKE,	49,934	49,711.68	9,522.71	40,188.97	—
BROCKTON,	47,794	59,585.94	7,580.97	51,231.90	773.07
MALDEN,	38,037	43,114.44	8,767.35	34,347.09	—
HAVERHILL,	37,830	24,905.54	5,469.12	19,436.42	—
SALEM,	37,627	38,936.62	8,517.41	30,032.21	387.00
CHELSEA,	37,289	41,972.20	9,335.46	32,636.74	—
NEWTON,	36,827	96,762.86	17,865.84	78,897.02	—
FITCHBURG,	33,021	25,474.23	6,548.64	18,925.59	—
TAUNTON,	30,967	22,453.75	4,246.42	18,147.93	59.40
EVERETT,	29,111	26,048.31	4,082.30	21,966.01	—
QUINCY,	28,076	21,220.78	4,958.94	15,861.84	400.00
WALTHAM,	26,282	37,092.16	7,891.65	29,200.51	—
GLOUCESTER,	26,011	10,338.31	4,211.89	4,632.52	1,493.90
PITTSFIELD,	25,001	25,107.02	3,435.44	21,671.58	—
NORTH ADAMS,	22,150	14,540.84	5,146.74	9,394.10	—
CHICOPEE,	20,191	6,400.37	2,556.56	3,843.81	—
NORTHAMPTON,	19,957	7,732.01	1,945.48	5,786.53	—
MEDFORD,	19,686	27,222.15	3,354.50	23,173.94	693.71
BEVERLY,	15,223	8,284.48	2,422.33	5,862.15	—
NEWBURYPORT,	14,675	8,211.86	3,946.68	4,265.18	—
WOBURN,	14,402	12,300.81	2,164.57	10,045.12	91.12
MELROSE,	14,295	14,457.97	3,871.33	10,586.64	—
MARLBOROUGH,	14,073	8,776.66	2,170.88	6,605.78	—
33 Cities,	2,024,325	\$3,898,685.75	\$627,979.60	\$3,244,861.17	\$25,844.98

TABLE VII. — *Maintenance of Departments* — Continued.3 B. *Health.*

CITIES.	A Total Ex- penses	B General Ex- penses	C Quarantine and Conta- gious Disease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION			
						School Children	Animals	Meat and Provisions	Milk and Vinegar
Boston,	\$285,355.72	\$143,634.05	\$61,358.92	\$36,954.66	\$4,098.50	\$15,993.33	\$9,872.92	—	\$13,443.34
Worcester,	40,855.84	9,286.32	23,336.52	—	2,028.25	3,048.75	1,816.67	—	1,339.33
Fall River,	17,196.10	7,602.64	4,617.12	—	1,770.85	949.95	500.00	—	1,755.54
Cambridge,	42,644.64	14,226.64	21,524.77	623.47	1,216.26	1,852.03	—	\$1,200.00	2,001.47
Lowell,	17,551.38	8,176.67	5,373.42	—	774.60	—	510.00	338.00	2,378.69
Lynn,	26,042.01	9,033.27	11,783.08	—	1,042.45	2,000.00	1,218.21	—	—
New Bedford,	14,050.60	7,600.22	1,394.16	—	1,313.00	1,962.74	1,1520.48	—	—
Springfield,	20,517.53	6,216.60	10,179.49	—	923.10	1,999.15	275.00	275.00	924.19
Lawrence,	14,216.58	6,174.25	4,995.49	—	1,176.15	1,375.00	200.00	—	295.69
Somerville,	19,635.99	4,793.67	9,964.68	—	817.15	1,605.82	—	1,101.28	1,253.39
Holyoke,	9,522.71	5,053.64	1,301.95	—	640.83	525.00	312.50	—	1,688.79
Brockton,	7,580.97	4,335.82	1,230.83	—	560.70	589.62	300.00	300.00	264.00
Malden,	8,767.35	2,612.91	5,303.97	—	287.55	100.00	—	100.00	382.92
Haverhill,	5,469.12	2,157.76	804.27	95.43	681.00	428.66	250.00	900.00	154.00
Salem,	8,517.41	4,730.89	2,369.65	—	675.60	200.00	200.00	1,341.27	—
Chelsea,	9,335.46	5,052.57	2,938.72	—	510.67	600.00	233.50	200.00	—
Newton,	17,865.84	6,375.96	8,863.85	—	550.00	1,200.00	250.00	—	621.03
Fitchburg,	6,548.64	4,457.49	538.18	—	461.05	442.00	400.00	199.92	50.00
Taunton,	4,246.42	2,072.64	82.86	159.60	564.80	666.60	300.00	349.92	50.00
Everett,	4,082.30	1,691.18	1,245.67	—	335.00	435.93	262.50	—	112.02
Quincy,	4,958.94	2,887.95	560.29	—	423.15	500.00	200.00	200.00	187.55
Waltham,	7,891.65	3,174.82	3,210.68	—	279.45	700.00	400.00	—	126.70
Gloucester,	4,211.89	1,786.38	811.26	—	347.75	355.00	250.00	600.00	61.50
Pittsfield,	3,435.44	1,019.11	1,398.00	—	428.33	90.00	1,500.00	—	—
North Adams,	5,146.74	2,089.07	926.27	—	291.00	508.00	500.00	732.40	100.00
Chicopee,	2,556.56	1,149.32	140.08	—	207.00	687.50	178.66	—	104.00
Northampton,	1,945.48	731.93	385.94	—	238.50	265.62	104.66	100.00	118.83
Medford,	3,354.50	1,316.92	1,166.71	—	234.15	180.00	200.00	—	256.72
Beverly,	2,422.33	1,036.12	879.02	57.54	189.15	10.50	250.00	—	—
Newburyport,	3,946.68	2,079.69	2,079.69	—	112.50	5.00	1,437.48	—	—
Woburn,	2,164.57	1,008.65	395.17	—	210.75	200.00	250.00	—	100.00
Melrose,	3,871.33	954.23	2,134.37	37.71	350.52	155.00	100.00	—	139.50
Marlborough,	2,170.88	1,366.46	235.17	—	135.75	200.00	183.50	—	50.00
33 Cities,	\$627,979.60	\$275,178.16	\$193,735.25	\$37,928.41	\$23,965.51	\$39,829.20	\$22,666.08	\$6,737.79	\$27,939.20

¹ Includes inspection of milk.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

CITIES.	A TOTAL EX- PENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,792,269.50	\$404,293.10	\$58,942.17	\$790,495.02	\$538,539.21
WORCESTER,	177,124.38	102,868.24	—	30,491.93	43,764.21
FALL RIVER,	84,887.16	8,320.95	—	41,348.84	35,217.37
CAMBRIDGE,	149,285.04	19,469.20	19,240.34	73,590.88	36,984.62
LOWELL,	89,802.15	14,934.93	—	41,945.19	32,922.03
LYNN,	99,076.88	16,081.83	—	58,747.47	24,247.53
NEW BEDFORD,	89,774.61	25,294.05	—	41,264.04	23,216.52
SPRINGFIELD,	107,261.14	16,209.76	—	49,080.62	41,970.76
LAWRENCE,	58,615.94	13,217.85	—	45,398.09	—
SOMERVILLE,	100,024.79	12,250.31	13,680.36	56,379.14	17,714.98
HOLYOKE,	40,188.97	5,636.20	—	25,069.17	9,483.60
BROCKTON,	51,231.90	19,317.27	—	25,101.54	6,813.09
MALDEN,	34,347.09	1,212.21	7,512.99	25,621.89	—
HAVERHILL,	19,436.42	2,691.09	—	11,376.85	5,368.48
SALEM,	30,032.21	5,031.96	—	16,615.95	8,384.30
CHELSEA,	32,636.74	5,173.92	7,363.47	11,100.00	8,999.35
NEWTON,	78,897.02	22,889.71	11,457.91	24,703.45	19,845.95
FITCHBURG,	18,925.59	4,781.11	—	6,179.96	7,964.52
TAUNTON,	18,147.93	6,173.90	—	5,108.28	6,865.75
EVERETT,	21,966.01	3,598.12	5,746.87	9,028.48	3,592.54
QUINCY,	15,861.84	1,973.88	8,151.56	5,736.40	—
WALTHAM,	29,200.51	7,883.73	8,010.86	8,683.85	4,617.07
GLOUCESTER,	4,632.52	2,856.27	—	310.00	1,466.25
PITTSFIELD,	21,671.58	14,575.89	—	3,400.00	3,695.69
NORTH ADAMS,	9,394.10	6,439.81	—	2,954.29	—
CHICOPEE,	3,843.81	689.47	—	433.40	2,720.94
NORTHAMPTON,	5,786.53	2,356.86	—	893.00	2,536.67
MEDFORD,	23,173.94	1,003.25	3,887.32	11,461.69	6,821.68
BEVERLY,	5,862.15	2,046.42	—	3,815.73	—
NEWBURYPORT,	4,265.18	173.82	—	1,983.01	2,102.45
WOBURN,	10,045.12	1,863.20	2,850.08	1,056.55	4,275.29
MELROSE,	10,586.64	2,149.92	2,822.04	2,652.01	2,962.67
MARLBOROUGH,	6,605.78	3,772.99	—	145.00	2,687.79
33 Cities,	\$3,244,861.17	\$757,241.27	\$149,665.97	\$1,432,172.62	\$905,781.31

TABLE VII. — Maintenance of Departments — Continued.

4. Highways and Bridges.

CITIES.	Population of 1905	A TOTAL EX- PENSES	B General Ad- ministration	C Repairing	D Sidewalks and Curbing	E Snow Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON,	595,380	\$2,108,823.18	\$72,500.40	\$752,248.53	\$77,031.42	\$219,013.37	\$153,424.95	\$825,658.35	\$8,946.16
WORCESTER,	128,135	318,199.21	7,552.93	119,243.65	6,923.33	18,902.23	40,919.16	124,357.23	300.68
FALL RIVER,	105,762	235,460.52	11,211.49	103,920.32	—	11,939.07	18,991.51	89,398.13	—
CAMBRIDGE,	97,434	313,852.52	7,240.57	180,732.31	5,494.80	8,997.32	31,291.10	79,693.32	333.10
LOWELL,	94,889	237,009.43	4,324.50	89,289.82	11,949.02	20,907.69	17,000.00	93,518.40	—
LYNN,	77,042	177,343.07	4,758.58	77,996.22	11,295.42	9,976.33	20,017.75	53,023.90	274.87
NEW BEDFORD,	74,302	149,862.95	5,775.42	67,810.81	4,768.21	7,924.23	—	63,194.16	390.12
SPRINGFIELD,	73,540	196,869.95	6,460.40	75,035.96	3,206.70	5,293.46	29,472.37	76,324.70	1,076.36
LAWRENCE,	70,050	185,369.22	3,542.90	78,596.74	13,541.98	11,916.25	50,771.55	50,771.55	—
SOMERVILLE,	69,272	127,094.00	2,406.74	25,287.41	4,538.52	9,673.28	29,569.09	55,000.00	618.96
HOLYOKE,	49,934	78,557.97	2,000.00	17,693.84	10,131.62	3,286.76	12,591.40	29,721.21	3,133.14
BROCKTON,	47,794	97,670.55	1,461.89	30,669.00	13,433.84	4,855.08	11,845.16	35,379.25	46.33
MALDEN,	38,937	84,500.84	1,537.90	41,456.28	—	—	9,438.33	32,158.33	—
HAVERHILL,	37,830	80,165.66	2,523.62	29,746.19	2,512.02	1,150.00	9,643.86	34,518.66	71.31
SALEM,	37,627	74,696.59	2,356.03	15,841.00	911.52	5,499.94	6,500.00	43,202.55	355.25
CHELSEA,	37,289	62,547.41	2,029.54	14,364.81	2,987.69	4,120.53	10,105.45	29,558.49	—
NEWTON,	36,827	129,546.34	7,835.23	38,862.88	7,538.92	9,161.07	14,397.93	51,332.37	417.94
FITCHBURG,	33,021	83,369.91	3,747.45	26,867.36	6,920.14	5,384.34	5,691.14	34,759.48	—
TAUNTON,	30,967	48,025.00	1,618.18	31,380.29	2,339.45	3,123.65	—	9,185.33	386.10
EVERETT,	29,111	40,202.68	904.22	9,194.35	510.00	2,603.30	6,988.47	19,863.37	78.77
QUINCY,	28,076	65,272.55	—	31,055.45	—	4,295.49	7,000.00	22,884.71	36.90
WALTHAM,	26,282	53,797.93	2,748.27	13,857.26	5,245.43	1,998.33	6,081.74	22,993.24	893.66
GLOUCESTER,	26,011	82,063.38	1,139.71	48,276.88	2,945.57	3,772.25	6,623.92	19,048.05	257.00
PITTSFIELD,	25,001	61,071.21	100.00	31,505.18	492.15	—	8,020.50	20,953.38	—
NORTH ADAMS,	22,150	45,923.73	1,200.00	17,931.52	5,813.29	—	3,146.75	17,702.97	129.20
CHICPEE,	20,191	38,140.87	1,075.88	9,481.62	2,999.85	2,120.94	4,976.30	17,228.78	257.50
NORTHAMPTON,	19,957	45,636.03	1,741.03	19,297.96	4,834.59	1,682.59	3,031.72	15,021.04	27.10
NEDFORD,	19,686	56,455.39	1,742.38	17,629.08	8,032.64	2,296.12	5,837.57	20,752.45	195.15
BEVERLY,	15,223	80,803.21	1,436.66	38,630.19	1,990.09	5,572.25	2,278.00	30,088.02	268.00
NEWBURYPORT,	14,675	39,155.59	1,361.22	14,761.96	903.30	2,386.64	7,410.41	12,211.73	120.33
WOBURN,	14,402	21,837.13	1,290.34	3,700.74	1,327.11	2,454.61	1,528.34	11,827.04	38.95
MELROSE,	14,295	47,718.15	—	11,908.99	11,674.66	3,134.07	13,324.24	13,324.24	999.64
MARLBOROUGH,	14,073	34,495.83	1,238.62	18,941.46	2,907.72	2,088.46	6,676.55	9,319.57	—
33 Cities,	2,024,325	\$5,474,658.00	\$166,893.10	\$2,103,266.26	\$234,135.90	\$383,655.40	\$502,570.72	\$2,064,574.10	\$19,562.52

TABLE VII. — *Maintenance of Departments* — Continued.
5. *Charities.*

CITIES.	Population of 1905	A TOTAL EXPENSES	B General Administration	C Alms-house	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. HOSPITALS		G Other Expenses
							Municipal General	Private or Quasi-public	
BOSTON,	595,380	\$1,339,669.79	\$26,101.89	\$201,655.53	\$256,645.28	\$12,793.52	\$663,938.46	\$400.00	\$178,135.11
WORCESTER,	128,135	168,591.15	4,418.51	33,272.91	9,569.18	1,863.26	119,467.29	—	—
FALL RIVER,	105,763	84,646.03	4,115.35	24,950.99	31,253.78	758.04	23,567.87	—	—
CAMBRIDGE,	97,434	52,257.07	6,124.45	26,083.50	13,559.25	6,489.87	—	—	—
LOWELL,	94,889	86,586.18	5,143.64	47,556.11	31,316.65	2,569.78	—	—	—
LYNN,	77,042	43,117.56	2,525.13	19,034.88	19,398.47	2,159.08	—	—	—
NEW BEDFORD,	74,362	60,621.62	3,623.80	26,599.67	28,439.66	1,958.49	—	—	—
SPRINGFIELD,	73,540	43,362.86	3,961.87	27,470.65	10,819.54	1,110.80	—	—	—
LAWRENCE,	70,050	72,032.75	3,614.73	31,852.72	34,260.13	2,305.17	—	—	—
SOMERVILLE,	69,272	31,646.87	2,487.43	8,704.67	13,513.97	1,850.80	—	5,000.00	—
HOLYOKE,	49,934	57,555.71	3,033.82	27,906.91	25,612.22	1,002.76	—	—	—
BROCKTON,	47,794	34,159.28	3,787.58	13,394.86	12,639.02	1,837.82	—	2,500.00	—
MALDEN,	38,037	26,666.42	3,149.28	7,181.28	12,537.50	1,298.36	—	2,500.00	—
HAVERHILL,	37,830	41,544.01	1,313.54	14,091.48	15,141.09	1,301.43	9,696.47	—	—
SALEM,	37,627	42,175.69	1,809.60	18,427.90	14,304.88	2,254.81	5,378.50	—	—
CHELSEA,	37,289	22,216.63	2,835.92	—	16,678.90	1,301.81	—	1,400.00	—
NEWTON,	36,827	25,402.57	3,259.27	6,100.93	15,174.19	568.18	—	—	—
FITCHBURG,	33,021	43,213.68	2,130.30	9,703.25	7,587.14	1,760.44	21,972.55	—	—
TAUNTON,	30,967	24,404.28	1,800.00	13,386.57	7,444.24	1,773.47	—	442.41	—
EVERETT,	29,111	8,795.41	779.25	—	6,882.37	691.38	—	—	—
QUINCY,	28,076	18,519.71	987.48	5,910.84	5,731.85	1,889.54	—	4,000.00	—
WALTHAM,	26,282	12,671.35	842.95	4,594.98	5,826.89	1,406.53	—	—	—
GLOUCESTER,	26,011	29,637.08	1,758.96	8,527.97	13,914.60	2,679.41	—	—	2,756.14
PITTSFIELD,	25,001	16,945.30	2,686.41	8,400.00	5,547.04	311.85	—	—	—
NORTH ADAMS,	22,150	15,879.23	1,153.69	6,019.92	8,122.29	583.33	—	—	—
CHICOPEE,	20,191	17,749.45	859.34	6,142.12	10,099.24	648.75	—	—	—
NORTHAMPTON,	19,957	14,039.77	1,070.36	3,878.97	8,373.67	716.77	—	—	—
MEDFORD,	19,686	10,853.83	873.40	4,680.24	5,171.69	128.50	—	—	—
BEVERLY,	15,223	17,696.77	908.82	7,172.59	8,905.95	549.41	—	—	—
NEWBURYPORT,	14,675	16,320.65	1,809.43	4,828.13	8,205.67	887.47	600.00	—	—
WOBURN,	14,402	14,372.49	890.00	7,316.68	4,491.48	2,984.38	—	—	—
MELROSE,	14,235	8,908.28	1,063.08	3,494.80	2,840.52	507.88	—	1,000.00	—
MARLBOROUGH,	14,073	15,119.57	996.50	6,269.84	6,356.51	517.82	—	1,000.00	—
33 Cities,	2,024,325	\$2,517,819.04	\$101,877.78	\$634,761.84	\$676,363.76	\$61,060.86	\$844,021.14	\$18,842.41	\$180,891.25

¹ Includes the following expenses: Children's Institution Department, \$127,684.81; steamer Monitor, \$25,199.64; institution registration, \$23,358.42; children's excursions, \$1,892.24.

² Huntress Home.

TABLE VII. — *Maintenance of Departments — Continued.*6. *Soldiers' Benefits.*

CITIES.	Population of 1905	A Total Ex- PENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
BOSTON,	595,380	\$254,184.10	\$14,681.19	\$114,488.00	\$19,044.06	\$6,720.00	\$99,250.85
WORCESTER,	128,135	37,848.65	—	22,911.00	2,266.00	1,107.00	11,474.65
FALL RIVER,	105,762	21,749.39	571.50	8,259.00	446.00	399.00	12,073.89
CAMBRIDGE,	87,434	30,107.74	569.72	15,105.00	890.00	630.00	12,913.02
LOWELL,	94,589	31,455.82	2,112.66	16,640.00	3,292.00	733.00	8,678.16
LYNN,	77,042	54,646.41	—	29,074.00	3,887.00	1,522.38	20,163.03
NEW BEDFORD,	74,362	42,713.90	—	13,160.50	6,788.00	500.00	22,265.40
SPRINGFIELD,	73,540	16,525.32	586.56	11,839.00	494.00	823.00	2,782.76
LAWRENCE,	70,050	13,450.00	200.00	6,141.00	548.00	469.00	6,092.00
SOMERVILLE,	69,272	39,759.19	—	15,758.50	1,457.00	362.00	22,181.69
HOLYOKE,	49,934	4,513.00	—	2,713.00	978.00	214.00	608.00
BROCKTON,	47,794	27,328.67	428.47	15,064.00	3,273.00	537.00	8,026.20
MALDEN,	38,037	13,366.13	—	7,533.00	855.00	362.00	4,616.13
HAVENHILL,	37,830	36,215.35	10.95	16,265.00	974.00	644.00	18,321.40
SALEM,	37,627	32,399.24	310.00	17,108.00	1,002.00	605.00	13,374.24
CHELSEA,	37,289	19,420.76	200.00	8,854.50	187.00	1,341.00	8,838.26
NEWTON,	36,827	5,366.25	—	3,356.00	144.00	—	1,866.25
FITCHBURG,	33,021	14,137.36	200.00	4,890.50	724.00	142.00	8,180.86
TAUNTON,	30,967	12,002.67	300.00	8,092.50	470.00	181.00	2,959.17
EVERETT,	29,111	7,518.00	—	5,049.00	112.00	469.00	1,888.00
QUINCY,	28,076	8,620.95	18.95	4,725.00	126.00	179.00	3,572.00
WALTHAM,	26,282	10,097.00	—	3,220.00	594.00	179.00	6,104.00
GLOUCESTER,	26,011	19,323.61	112.00	9,266.00	2,975.00	368.00	6,602.61
PITTSFIELD,	25,001	8,905.00	—	4,390.00	—	222.00	4,293.00
NORTH ADAMS,	22,150	4,012.94	—	2,954.50	—	72.00	986.44
CHICOPEE,	20,191	4,941.78	—	1,334.00	336.00	—	3,271.78
NORTHAMPTON,	19,957	5,685.29	—	3,763.78	198.00	146.00	1,577.51
MEDFORD,	19,686	7,465.00	50.00	4,474.00	102.00	321.00	2,518.00
BEVERLY,	15,223	16,491.89	—	8,144.00	456.00	74.00	7,817.89
NEWBURYPORT,	14,675	19,273.82	—	11,293.00	680.00	253.00	7,047.82
WOBURN,	14,402	7,119.27	—	4,920.00	512.00	109.00	1,578.27
MELROSE,	14,295	6,388.06	100.00	3,260.00	60.00	72.00	2,896.06
MARLBOROUGH,	14,073	7,972.90	—	5,435.00	325.00	109.00	2,103.90
33 Cities,	2,024,325	\$841,005.46	\$20,452.00	\$409,480.78	\$54,195.06	\$19,954.38	\$336,923.24

STATISTICS OF MUNICIPAL FINANCES.

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

CITIES.	Population of 1905	A.		B. GENERAL EXPENSES		C	D	E	F
		Total Ex- PENSES		Superintendents' and Assistant Superintendents' Salaries	Other Salaries and Expenses				
BOSTON.	595,380	\$3,925,180.99		1 \$43,837.50	\$92,849.05	\$2,845,704.61	\$186,838.05	\$8,035.09	\$4,217.60
WORCESTER.	128,135	663,053.13		4,499.98	9,951.92	490,812.60	34,300.38	—	870.50
FALL RIVER.	105,762	397,218.98		3,000.00	8,246.70	267,975.35	19,956.26	—	1,182.00
CAMBRIDGE.	97,434	527,845.40		3,500.00	13,356.33	384,524.80	26,182.64	—	222.00
LOWELL.	94,889	423,917.23		3,000.00	6,777.85	274,348.13	14,181.68	—	—
LYNN.	77,042	318,948.33		3,000.00	9,933.48	216,841.88	20,259.17	—	—
NEW BEDFORD.	74,362	325,357.40		4,000.00	7,429.97	297,356.76	19,670.20	—	453.75
SPRINGFIELD.	73,540	461,823.51		3,666.63	9,768.14	314,263.89	34,263.89	—	824.00
LAWRENCE.	70,050	273,684.44		3,000.00	5,651.36	188,305.99	11,730.51	—	—
SOMERVILLE.	69,272	359,161.03		3,000.00	5,322.20	267,601.11	19,708.45	—	—
HOLYOKE.	49,934	231,539.28		3,000.00	6,985.16	151,884.32	13,975.77	—	622.50
BROCKTON.	47,794	241,130.81		3,240.00	5,068.88	173,919.07	15,002.23	—	150.00
MALDEN.	38,037	217,719.97		3,270.00	1,589.90	153,783.04	16,551.52	—	—
HAVERTHILL.	37,830	184,578.51		2,488.32	2,651.80	128,701.93	13,628.48	—	1,801.25
SALEM.	37,627	145,961.76		2,500.00	3,918.62	104,951.55	7,503.56	—	380.00
CHELSEA.	37,289	182,230.21		2,800.00	3,337.29	127,594.50	11,082.36	—	—
NEWTON.	36,827	275,738.28		5,000.00	4,850.00	197,090.35	16,281.89	—	1,969.16
FITCHBURG.	33,021	126,906.65		2,700.00	2,340.75	90,488.18	4,097.10	—	2,204.25
TAUNTON.	30,967	132,763.90		2,324.94	1,520.69	92,114.17	6,587.38	—	1,866.25
EVERETT.	29,111	177,462.08		2,500.00	2,511.11	122,248.19	13,294.44	—	—
QUINCY.	28,076	146,377.30		2,800.00	1,488.53	106,443.04	9,376.60	—	1,243.80
WALTHAM.	26,282	109,315.07		2,275.00	1,473.93	76,263.28	5,623.73	—	1,099.91
GLOUCESTER.	26,011	115,030.34		2,300.00	2,034.75	69,325.88	5,664.31	—	2,000.00
PITTSFIELD.	25,001	117,204.03		2,300.00	1,569.62	82,215.23	6,552.85	—	272.50
NORTH ADAMS.	22,150	97,822.13		* 3,131.15	2,359.96	64,449.61	4,235.73	—	958.50
CHICOPEE.	20,191	72,369.12		2,000.00	885.09	48,535.50	3,387.48	—	1,812.00
NORTHAMPTON.	19,937	84,991.70		2,000.00	1,989.24	55,260.01	5,087.85	412.00	719.75
MEDFORD.	19,686	126,516.22		* 3,350.00	1,683.40	88,978.17	3,450.94	180.00	—
BEVERLY.	15,223	106,562.32		2,200.00	2,487.11	71,959.05	7,964.02	57.00	2,255.00
NEWBURYPORT.	14,675	48,360.18		1,600.00	1,066.74	32,270.02	2,794.93	—	27.25
WOBURN.	14,402	64,644.69		2,000.00	1,168.23	44,645.74	3,011.49	—	144.80
MELROSE.	14,295	102,261.06		2,400.00	1,403.96	65,697.58	6,073.49	111.50	546.00
MARLBOROUGH.	14,073	59,489.27		1,880.00	977.74	41,145.19	3,055.12	—	1,421.74
33 Cities.	2,024,325	\$10,842,655.41		\$134,563.52	\$224,639.50	\$7,653,494.36	\$521,344.50	\$8,795.59	\$28,764.51

¹ Includes salaries of school committee, \$11,000.² Includes salaries of school committee, \$443.75.³ Includes salaries of school committee, \$550.

TABLE VII. — *Maintenance of Departments* — Continued.7. *Education* — Concluded.

CITIES.		G	H	I	J	K	L	M
		Support of Truants	Janitors' Services	Fuel and Light	Repairs on Buildings	Furniture and Furnishings	Rent	Other Expenses
BOSTON.	.	\$61,613.52	\$232,346.49	\$146,590.95	\$223,929.19	\$54,121.71	\$17,673.53	1,857,363.70
WORCESTER.	.	1,771.21	41,148.69	38,171.55	27,251.19	1,831.77	—	12,443.34
FALL RIVER.	.	752.34	43,450.83	19,747.25	19,789.52	598.27	—	12,530.46
CAMBRIDGE.	.	3,278.68	43,082.44	33,489.45	11,988.73	3,553.79	—	4,666.63
LOWELL.	.	3,548.24	45,076.62	24,433.18	2,355,663.76	—	282.67	16,705.10
LYNN.	.	2,253.82	21,294.55	14,940.74	23,578.04	713.79	283.00	5,849.86
NEW BEDFORD.	.	1,217.68	22,430.88	16,265.80	21,065.37	1,982.63	1,508.28	21,876.08
SPRINGFIELD.	.	308.40	32,084.00	20,976.45	20,983.81	2,911.68	—	6,055.69
LAWRENCE.	.	1,108.15	18,758.05	19,559.01	19,429.10	357.08	1,200.00	4,525.19
SOMERVILLE.	.	597.44	24,399.86	19,023.07	15,701.43	1,811.80	—	1,996.67
HOLYOKE.	.	253.42	16,161.54	15,080.89	15,565.70	2,055.45	1,608.00	4,346.53
BROCKTON.	.	244.23	17,856.89	12,404.53	3,621.53	139.89	401.67	3,111.89
MALDEN.	.	162.86	13,387.16	15,005.62	8,976.94	1,044.76	—	3,948.17
HAYVERHILL.	.	362.72	10,259.40	11,216.76	6,811.47	1,782.31	1,289.50	3,584.57
SALEM.	.	335.15	9,645.33	7,886.16	5,855.30	755.44	550.00	1,980.05
CHELSEA.	.	1,025.31	10,737.09	12,983.06	8,333.59	355.25	—	3,981.85
NEWTON.	.	93.87	13,570.00	16,313.35	10,081.30	1,097.39	2,425.00	4,955.97
FITCHBURG.	.	104.34	9,277.18	9,721.50	3,948.14	54.00	—	1,971.21
TAUNTON.	.	259.96	9,897.10	8,856.67	8,014.30	713.82	—	1,638.62
EVERETT.	.	23.57	14,115.86	11,823.39	7,359.96	459.11	—	3,126.45
QUINCY.	.	—	10,278.59	9,117.23	2,916.82	256.17	1,036.74	1,419.78
WALTHAM.	.	245.86	7,781.26	8,997.33	4,233.36	29.98	52.00	1,239.43
GLOUCESTER.	.	200.15	10,070.60	8,369.80	10,289.15	1,054.39	620.00	3,081.31
PITTSFIELD.	.	251.72	8,263.75	7,606.39	4,283.50	598.94	—	3,289.53
NORTH ADAMS.	.	58.28	7,129.37	7,918.74	4,837.37	78.25	800.01	1,364.61
CHICOPEE.	.	85.98	4,591.65	5,893.17	3,127.29	421.16	1,049.80	580.00
NORTHAMPTON.	.	—	7,006.42	6,785.38	2,542.30	—	180.00	128.75
MEDFORD.	.	52.00	8,579.37	8,399.59	8,303.24	2,143.41	—	1,396.10
BEVERLY.	.	—	6,898.78	6,285.50	4,403.20	524.25	—	1,181.42
NEWBURYPORT.	.	—	3,094.60	3,658.40	3,381.96	99.25	100.00	278.03
WOBURN.	.	—	3,747.87	4,852.43	3,418.10	108.14	525.00	1,022.89
MELROSE.	.	92.43	6,263.51	10,766.83	5,901.86	674.84	—	2,329.06
MARLBOROUGH.	.	75.14	3,762.48	3,994.17	1,973.06	423.35	—	781.28
33 Cities.	.	\$81,073.46	\$735,328.81	\$575,204.34	\$566,340.13	\$82,552.27	\$31,115.40	\$195,339.02

1 Includes \$10,222.15 for teachers' pensions.

2 Includes furniture and furnishings.

STATISTICS OF MUNICIPAL FINANCES.

TABLE VII. — *Maintenance of Departments — Continued.*
8. Libraries.

CITIES.	Population of 1905	A TOTAL EX- PENSES	B Supervision and Salaries	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Other Expenses
BOSTON,	595,380	\$344,744.40	\$206,063.06	\$45,866.50	\$25,997.08	\$18,067.36	\$48,750.40
WORCESTER,	128,135	51,430.91	27,283.13	12,032.24	3,082.49	2,940.16	9,092.89
FALL RIVER,	105,762	25,999.97	12,819.20	6,235.80	1,705.64	3,185.98	2,065.35
CAMBRIDGE,	97,434	26,136.80	14,826.71	6,415.96	1,403.71	1,515.09	1,975.30
LOWELL,	94,889	18,451.19	9,551.23	3,749.29	619.36	3,028.02	1,503.29
LYNN,	77,042	22,364.31	11,726.67	5,566.33	1,280.45	1,801.22	1,989.64
NEW BEDFORD,	74,362	23,770.13	11,256.34	8,701.18	1,202.60	245.06	2,364.95
SPRINGFIELD,	73,540	40,688.44	9,266.31	2,523.46	1,204.33	1,628.63	140,688.44
LAWRENCE,	70,050	18,085.28	11,827.89	6,263.46	2,325.40	1,510.70	3,462.55
SOMERVILLE,	69,272	23,253.88	7,823.70	4,106.13	785.47	95.88	1,326.38
HOLYOKE,	49,934	12,500.00	—	—	—	—	1 12,500.00
BROCKTON,	47,794	13,700.53	7,028.11	4,790.98	686.66	1,608.26	889.35
MALDEN,	38,037	16,649.86	9,479.19	4,480.75	385.64	1,298.72	2,535.85
HAVERHILL,	37,830	19,108.62	5,953.34	2,700.77	899.43	972.76	3,464.32
SALEM,	37,627	11,584.47	2,862.01	1,978.60	130.45	1,058.17	1,058.17
CHELSEA,	37,359	7,354.84	9,728.00	4,317.17	690.17	1,108.27	1,985.84
NEWTON,	36,827	23,214.46	4,923.33	2,044.02	434.90	799.02	7,310.85
FITCHBURG,	33,021	8,837.40	4,367.08	2,836.67	780.47	1,200.70	636.13
TAUNTON,	30,967	19,173.90	3,512.38	2,082.82	414.00	558.85	988.98
EVERETT,	29,111	7,642.03	3,251.63	1,302.10	612.05	396.21	1,073.98
QUINCY,	28,076	6,321.45	3,665.76	1,628.77	140.86	799.96	959.46
WALTHAM,	26,282	8,693.72	—	—	—	—	2,458.37
GLOUCESTER,	26,011	8,500.00	—	—	—	—	1 8,500.00
PITTSFIELD,	25,001	—	—	—	—	—	—
NORTH ADAMS,	22,150	7,249.95	3,072.88	2,372.57	323.73	737.39	743.38
CHICOPEE,	20,191	3,919.24	1,893.38	706.16	210.61	546.39	557.70
NORTHAMPTON,	19,957	28,068.42	11,801.29	11,724.62	443.85	1,819.14	2,219.52
MEDFORD,	19,686	9,738.24	5,716.25	2,157.08	743.53	460.79	660.59
BEVERLY,	15,223	5,549.01	2,714.00	1,593.15	226.70	377.53	637.63
NEWBURYPORT,	14,675	6,905.34	3,769.33	1,788.72	117.50	832.65	458.14
WOBURN,	14,402	8,727.61	3,850.28	2,542.36	117.60	757.51	1,459.86
MELROSE,	14,295	5,264.30	1,975.43	1,789.39	216.91	754.38	754.38
MARLBOROUGH,	14,073	4,756.85	2,269.80	1,573.68	184.45	559.44	169.48
33 Cities,	2,024,825	\$829,555.50	\$414,342.74	\$155,870.73	\$47,305.04	\$50,063.91	\$162,003.08

1 Appropriation.

2 Not a city library.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1905	A	B. PARKS AND GARDENS		C	D	E. CELEBRATIONS AND ENTERTAINMENTS			
		Total Ex- penses	Maintenance	Metropolitan Park Maintenance	Playgrounds and Gymnasia	Bathhouses and Beaches	Memorial Day	Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON,	595,380	\$982,580.34	\$383,355.95	\$205,117.80	\$95,287.86	\$191,191.68	\$10,610.00	\$13,356.75	\$1,200.00	\$82,400.30
WORCESTER,	128,135	34,679.48	31,794.49	—	241.85	610.23	742.91	639.50	—	650.50
FALL RIVER,	105,702	14,940.02	14,015.89	—	—	—	735.98	—	—	188.15
CAMBRIDGE,	97,434	46,636.08	29,782.11	18,076.23	1,199.45	2,299.56	1,100.00	1,627.33	399.65	1,151.75
LOWELL,	94,889	10,751.20	7,020.82	—	1,885.88	—	1,200.00	—	—	644.50
LYNN,	77,042	27,103.72	10,253.62	9,067.35	596.41	—	1,000.00	1,918.59	450.00	3,817.75
NEW BEDFORD,	74,362	25,410.34	21,739.47	—	—	1,178.49	900.00	86.00	—	1,506.38
SPRINGFIELD,	73,540	39,426.41	37,426.68	—	—	849.73	650.00	500.00	—	—
LAWRENCE,	70,050	13,512.50	7,855.46	—	—	1,774.20	1,041.00	1,834.34	1,000.00	4.50
SOMERVILLE,	69,272	21,999.82	8,458.85	10,172.07	2,476.90	—	400.00	492.00	—	—
HOLYOKE,	49,934	13,636.27	11,269.92	—	—	1,516.35	450.00	—	—	400.00
BROCKTON,	47,794	1,798.75	152.35	—	703.90	—	442.50	500.00	—	—
MALDEN,	38,087	13,182.45	5,596.31	6,539.32	—	—	350.00	629.50	—	67.32
HAVERHILL,	37,830	7,875.67	7,420.67	—	—	—	325.00	—	—	130.00
SALEM,	37,627	6,827.45	4,844.85	—	—	—	675.00	—	—	769.85
CHELSEA,	37,289	7,809.38	1,333.11	4,792.39	883.88	—	800.00	537.75	—	—
NEWTON,	36,827	17,717.77	4,255.47	11,465.30	613.41	—	617.02	—	—	766.57
FITCHBURG,	33,021	3,231.31	2,572.31	—	—	—	525.00	134.00	—	—
TAUNTON,	30,967	1,588.97	848.97	—	—	246.00	450.00	—	—	44.00
EVERETT,	29,111	8,696.63	1,810.76	5,099.00	25.00	—	375.00	1,928.80	—	58.07
QUINCY,	28,076	6,315.91	588.45	4,463.11	—	713.35	475.00	—	—	76.00
WALTHAM,	26,282	8,235.52	1,668.64	3,743.64	1,425.86	382.38	415.00	500.00	—	100.00
GLOUCESTER,	26,011	3,179.84	1,264.92	—	—	416.00	350.00	114.00	—	1,084.92
PITTSFIELD,	25,001	1,850.22	1,145.22	—	—	—	300.00	—	—	405.00
NORTH ADAMS,	22,150	722.90	373.90	—	—	—	350.00	—	—	—
CHICOPPE,	20,191	774.21	524.21	—	—	—	250.00	—	—	—
NORTHAMPTON,	19,957	987.81	787.81	—	—	—	200.00	—	—	—
MEDFORD,	19,686	9,032.54	2,089.06	6,546.48	—	—	335.00	—	—	62.00
BEVERLY,	15,223	8,772.84	2,109.88	—	282.25	407.87	450.00	495.34	—	27.50
NEWBURYPORT,	14,675	1,153.51	850.51	—	—	—	250.00	—	—	59.00
WOBURN,	14,402	2,748.47	833.10	1,831.73	—	—	375.00	148.64	—	40.00
MELROSE,	14,295	5,233.60	1,351.08	2,545.32	—	—	300.00	500.00	—	345.00
MALDENBOROUGH,	14,073	1,119.89	462.64	—	—	—	300.00	—	—	337.25
33 Cities,	2,024,325	\$1,344,543.82	\$596,579.48	\$289,457.94	\$105,622.65	\$201,585.84	\$27,739.41	\$25,342.54	\$3,109.65	\$95,106.31

TABLE VII. — *Maintenance of Departments — Concluded.*
10. *Unclassified.*

CITIES.	Population of 1905	A Total Ex- PENSES	B Damage Settlements	C Printing and Stationery	D City Clocks	E Pilgrim Me- morial Stone	F Ice for Drink- ing Fountains	G All Other
BOSTON	595,380	\$174,219.52	\$80,818.70	\$40,218.92	\$797.50	—	\$3,905.85	\$78,478.55
Worcester	128,135	5,797.62	1,743.33	3,040.92	175.00	—	694.82	143.55
FALL RIVER	105,762	8,580.08	6,969.10	1,283.10	40.00	—	277.88	10.00
CAMBRIDGE	97,434	3,473.27	1,803.17	159.84	132.50	—	777.76	600.00
LOWELL	94,889	10,607.29	544.20	188.30	—	\$45.00	—	9,889.79
LYNN	77,042	9,486.45	4,387.84	2,108.86	129.75	45.00	25.00	2,790.00
NEW BEDFORD	74,362	3,890.03	1,075.96	1,106.80	476.00	45.00	—	1,116.27
SPRINGFIELD	73,540	10,213.54	1,527.50	2,527.08	14.03	45.00	600.00	5,499.93
LAWRENCE	70,050	6,472.73	4,320.57	749.85	—	45.00	—	1,357.31
SOMERVILLE	69,272	3,299.17	1,246.00	1,934.93	—	—	—	118.24
HOLYOKE	49,934	4,731.15	2,295.00	1,514.91	—	45.00	—	876.24
BROCKTON	47,794	1,577.57	287.65	1,082.81	—	30.00	177.11	—
MALDEN	38,037	10.00	—	—	—	—	—	10.00
HAVERTHILL	37,830	1,618.20	487.55	546.54	456.15	—	125.00	2.96
SALEM	37,637	9,314.46	5,403.34	3,536.22	51.45	—	—	323.45
CHELSEA	37,289	6,697.44	5,468.15	735.63	—	—	80.00	343.66
NEWTON	36,827	836.75	803.00	—	—	—	—	33.75
FITCHBURG	33,021	5,622.18	2,670.60	2,795.68	110.00	45.00	—	0.90
TAUNTON	30,967	2,325.17	1,078.00	802.17	—	45.00	—	—
EVERETT	29,111	2,071.17	1,109.99	836.10	50.00	—	—	75.08
QUINCY	28,076	1,566.67	125.00	697.01	50.00	—	—	694.66
WALTHAM	26,282	1,512.53	339.43	1,163.69	—	45.00	—	9.41
GLOUCESTER	26,011	2,737.27	1,492.06	1,383.40	—	—	—	806.81
PITTSFIELD	25,001	1,597.59	461.00	1,034.34	53.50	—	—	48.75
NORTH ADAMS	22,150	1,840.51	560.00	897.33	24.00	—	—	359.18
CHICOPEE	20,191	2,032.90	1,230.00	787.30	—	—	15.00	—
NORTHAMPTON	19,957	1,898.12	904.12	494.90	439.10	45.00	—	15.00
MEDFORD	19,686	1,621.96	128.50	1,198.74	—	—	150.00	144.72
BEVERLY	15,223	4,072.02	1,245.17	2,399.43	60.17	—	—	367.25
NEWBURYPORT	14,675	1,659.35	1,076.78	346.90	75.00	—	—	160.67
WOBURN	14,402	5,959.30	2,830.00	3,129.30	—	—	—	—
MELROSE	14,295	2,585.18	1,207.50	1,164.18	—	—	33.50	180.00
MARLBOROUGH	14,073	2,793.60	1,410.00	1,332.60	—	45.00	—	6.00
33 Cities,	2,024,325	\$302,240.79	\$107,049.21	\$80,206.38	\$3,134.15	\$525.00	\$6,861.92	\$104,462.13

TABLE VIII. — *Maintenance of Public Service Enterprises and Cemeteries.*

CITIES.

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CITIES.	Population of 1905	A. PUBLIC SERVICE ENTERPRISES							B	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER				
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves		Miscella- neous
BOSTON,	595,380	\$1,474,968.64	—	\$646,191.07	\$306,560.71	\$13,997.07	\$242.50	—	\$507,977.29	\$101,050.40
WORCESTER,	128,135	76,191.39	—	75,975.04	—	—	216.35	—	—	22,250.66
FALL RIVER,	105,762	66,232.92	—	65,143.08	—	—	17.57	—	65.52	25,459.11
CAMBRIDGE,	97,434	75,497.30	—	74,986.96	—	—	510.34	—	—	18,847.74
LOWELL,	94,889	143,733.26	—	142,923.01	—	—	810.25	—	—	10,113.32
LYNN,	77,042	120,825.92	—	120,825.92	—	—	—	—	—	29,133.47
NEW BEDFORD,	74,362	50,727.15	—	49,587.77	—	—	—	1,139.38	—	29,669.96
SPRINGFIELD,	73,540	138,599.63	—	138,599.63	—	—	—	—	—	—
LAWRENCE,	70,050	71,738.88	—	71,738.88	—	—	—	—	—	13,973.61
SOMERVILLE,	69,272	55,893.08	—	37,013.07	18,880.01	—	—	—	—	—
HOLYOKE,	49,934	247,848.06	1 \$193,023.52	54,824.54	—	—	—	—	—	4,552.06
BROCKTON,	47,794	41,948.80	—	41,948.80	—	—	—	—	—	13,008.36
MALDEN,	38,037	26,920.15	—	19,803.35	7,116.80	—	1.80	—	—	384.30
HAYVERHILL,	37,850	25,792.81	—	25,791.01	—	—	528.74	—	743.86	7,749.00
SALEM,	37,627	35,441.91	—	34,310.68	—	602.49	—	—	—	—
CHELSEA,	37,289	25,391.25	—	14,338.89	10,308.50	—	—	—	—	117.52
NEWTON,	36,827	22,844.11	—	21,774.03	1,070.08	—	—	—	—	8,739.31
FITCHBURG,	33,021	56,667.93	—	50,667.93	—	—	—	—	—	4,437.14
TAUNTON,	30,967	82,203.89	49,797.01	32,406.88	7,287.53	—	—	—	—	5,429.50
EVERETT,	29,111	20,846.64	—	13,559.11	8,882.45	—	—	—	—	4,983.27
QUINCY,	28,076	20,759.75	—	11,877.30	—	—	—	—	—	13,516.44
WALTHAM,	26,282	49,066.84	—	49,066.84	—	—	—	20.00	—	748.80
GLOUCESTER,	26,011	40,787.48	—	40,767.48	—	—	—	—	—	—
PITTSFIELD,	25,001	12,073.09	—	12,073.09	—	—	—	—	—	4,514.74
NORTH ADAMS,	22,150	10,912.89	—	10,152.00	—	—	696.75	—	64.14	1,621.71
CHICPEE,	20,191	51,174.94	36,414.58	14,760.36	—	—	—	—	—	1,132.42
NORTHAMPTON,	19,957	8,158.00	—	8,158.00	—	—	—	—	—	9,679.01
MEDFORD,	19,686	14,571.07	—	8,334.18	6,236.89	—	—	—	—	3,229.46
BEVERLY,	15,223	22,064.00	—	22,064.00	—	—	—	—	—	281.07
NEWBURYPORT,	14,675	14,003.80	—	14,003.80	—	—	—	—	—	4,666.77
WOBURN,	14,402	19,198.31	—	19,198.31	—	—	—	—	—	6,664.04
MELROSE,	14,295	29,841.19	—	25,052.38	4,788.81	—	—	—	—	—
MALBOROUGH,	14,073	9,429.98	—	9,429.98	—	—	—	—	—	410.27
33 Cities,	2,024,325	\$3,156,355.06	\$279,235.11	\$1,977,347.37	\$371,131.78	\$14,599.56	\$3,024.30	\$2,166.13	\$508,850.81	\$346,353.46

1 Includes \$112,101.44 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					
		General Government	Protection of Life and Property	Health and Sanitation	Highways and Bridges	Charities	Soldiers' Bene- fits
BOSTON,	\$17,855,706.22	\$1,316,420.89	\$3,741,492.21	\$2,092,371.76	\$2,108,823.18	\$1,339,699.79	\$254,184.10
WORCESTER,	2,123,871.08	112,758.65	410,130.92	222,359.31	318,199.21	168,591.15	37,848.65
FALL RIVER,	1,372,879.74	88,089.24	302,420.22	102,083.26	235,460.52	84,606.03	21,749.39
CAMBRIDGE,	1,730,020.67	122,660.41	324,780.57	191,929.68	313,832.52	52,257.07	30,107.74
LOWELL,	1,563,385.40	99,102.88	324,244.07	107,553.53	237,009.43	86,586.18	31,455.82
LYNN,	1,287,499.78	86,638.87	270,675.96	127,215.71	177,343.07	43,117.56	54,646.41
NEW BEDFORD,	1,142,060.69	87,745.67	238,566.33	103,825.21	149,862.95	60,021.62	42,713.90
SPRINGFIELD,	1,415,508.99	59,806.16	280,414.50	127,778.67	196,869.95	43,362.86	16,325.32
LAWRENCE,	50,194.12	50,194.12	176,315.32	72,976.58	158,369.22	72,032.75	13,450.00
SOMERVILLE,	1,037,844.78	67,485.49	188,691.52	119,560.78	127,094.00	31,646.87	39,759.19
HOLYOKE,	934,513.43	62,327.12	171,593.19	49,711.68	78,557.97	57,555.71	4,513.00
BROCKTON,	721,195.11	55,394.74	142,347.41	59,585.94	97,670.55	34,159.28	27,328.67
MALDEN,	601,408.13	33,446.40	112,733.11	43,114.44	84,590.84	26,666.42	13,366.13
HAVERHILL,	564,335.82	35,663.53	106,481.62	24,905.54	80,165.66	41,544.01	36,215.35
SALEM,	559,400.84	34,032.11	120,281.54	38,936.62	74,696.59	42,175.69	32,399.22
CHELSEA,	519,308.56	36,164.42	107,569.02	41,972.20	62,547.41	22,216.63	19,420.76
NEWTON,	833,024.70	74,510.78	160,977.01	96,762.86	129,546.34	25,402.57	5,366.25
FITCHBURG,	479,206.02	27,275.61	81,730.45	25,474.23	83,369.91	43,213.68	14,137.36
TAUNTON,	455,389.69	27,976.90	87,424.12	22,453.75	48,035.00	24,404.28	12,002.67
EVERETT,	401,656.51	32,331.69	64,612.37	26,043.31	40,202.68	8,795.41	7,518.00
QUINCY,	411,100.32	34,919.12	76,022.86	21,220.78	65,272.55	18,519.71	8,620.95
WALTHAM,	403,807.17	27,029.68	72,848.93	37,092.16	53,727.93	12,071.35	10,097.00
GLoucester,	435,983.66	31,872.45	100,265.10	10,338.31	82,063.38	29,637.08	19,323.61
PITTSFIELD,	345,398.74	30,530.12	61,615.16	25,107.02	61,071.21	16,945.30	8,905.00
NORTH ADAMS,	269,027.88	23,264.29	42,843.73	14,540.84	45,923.73	15,879.23	4,012.94
CHICOPEE,	254,276.71	15,322.01	39,830.11	6,400.37	38,140.87	17,749.45	4,941.78
NORHAMPTON,	244,871.26	14,731.61	31,810.08	7,792.01	45,636.03	14,039.77	5,685.29
MEDFORD,	374,919.01	30,719.34	71,014.26	27,222.15	56,455.39	10,553.83	7,465.00
BEVERLY,	350,796.32	20,938.11	61,342.21	8,284.48	80,863.21	17,626.77	16,491.89
NEWBURYPORT,	293,458.00	14,523.93	33,592.90	8,211.86	39,155.59	16,330.65	19,273.82
WOBURN,	224,633.12	14,925.13	47,633.14	12,300.81	21,827.13	7,119.27	7,119.27
MELROSE,	290,688.45	21,636.52	39,734.10	14,457.97	47,718.13	8,908.28	6,388.06
MARLBOROUGH,	199,415.78	14,743.21	40,307.75	8,776.66	34,495.83	15,119.57	7,972.90
33 Cities,	\$40,491,421.28	\$2,805,171.20	\$8,132,347.79	\$3,898,685.75	\$5,474,658.00	\$2,517,819.04	\$841,005.46

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — <i>Concluded</i>				C	D
	Education	Libraries	Recreation	Unclassified	Public Service Enterprises	Cemeteries
BOSTON,	\$3,925,180.99	\$344,744.40	\$982,580.34	\$174,219.52	\$1,474,968.64	\$101,050.40
WORCESTER,	663,053.13	51,430.91	34,679.48	5,797.62	76,191.39	22,250.66
FALL RIVER,	397,218.98	25,939.97	14,940.02	8,580.08	66,232.92	25,450.11
CAMBRIDGE,	527,845.49	26,136.80	46,636.08	3,473.27	75,407.30	18,847.74
LOWELL,	423,917.23	18,451.19	10,751.20	10,667.29	143,733.26	10,113.32
LYNN,	318,948.33	22,364.31	27,103.72	9,486.45	120,825.92	29,133.47
NEW BEDFORD,	325,357.40	23,770.13	25,410.34	3,820.03	50,727.15	29,669.96
SPRINGFIELD,	461,823.51	40,688.44	39,426.41	10,213.54	138,599.63	—
LAWRENCE,	273,084.44	18,085.28	13,512.50	6,472.73	71,738.88	13,973.61
SOMERVILLE,	359,161.03	23,253.83	21,999.82	3,299.17	55,893.08	—
HOLYOKE,	231,539.28	12,500.00	13,636.27	4,731.15	247,848.06	—
BROCKTON,	241,130.81	13,700.53	1,798.75	1,577.57	41,948.80	4,552.06
MALDEN,	217,719.97	16,649.86	13,182.45	10.00	56,920.15	13,008.36
HAYRHILL,	184,578.51	19,108.62	7,875.67	1,618.20	25,702.81	884.30
SALISBURY,	143,961.76	11,584.47	6,827.45	9,314.46	35,441.91	7,749.00
CHELSEA,	182,200.21	7,354.84	7,800.38	6,627.54	25,391.25	—
NEWTON,	275,728.28	23,214.46	17,717.77	836.75	22,844.11	117.52
FITCHBURG,	128,908.65	8,837.40	3,231.31	5,622.16	50,667.93	8,739.31
TAUNTON,	132,763.00	10,173.30	1,588.97	1,925.17	4,437.14	4,437.14
EVERETT,	177,462.08	7,642.03	8,696.63	2,071.17	20,846.64	5,429.50
QUINCY,	146,377.30	6,521.45	6,315.91	1,566.67	20,759.75	4,983.27
WALHAM,	109,315.07	8,693.72	8,235.52	1,512.53	49,066.84	13,516.44
GLOUCESTER,	115,030.34	—	3,179.84	2,737.27	40,787.48	748.80
PITTSFIELD,	117,204.03	8,500.00	1,850.22	1,597.59	12,073.09	—
NORTH ADAMS,	97,322.13	7,249.95	722.90	1,840.51	10,912.89	4,514.74
CHICOPEE,	72,369.12	3,919.24	774.21	2,032.90	51,174.94	1,621.71
NORTHAMPTON,	84,991.70	28,068.42	987.81	1,898.12	8,158.00	1,132.42
MEDFORD,	126,516.22	9,738.24	9,032.54	1,621.96	14,571.07	9,979.01
BEVERLY,	106,562.32	5,549.01	3,772.84	4,072.02	22,064.00	3,229.46
NEWBURYPORT,	48,360.18	6,905.34	1,159.51	1,659.35	14,003.80	281.07
WOBURN,	64,044.69	8,727.61	2,748.47	5,959.30	19,108.31	4,666.77
MELROSE,	102,261.06	5,264.30	5,239.60	2,585.18	29,841.19	6,654.04
MARLBOROUGH,	59,489.27	4,756.85	1,119.89	2,793.60	9,429.98	410.27
33 Cities,	\$10,842,655.41	\$829,565.50	\$1,344,543.82	\$302,240.79	\$3,156,355.06	\$346,853.46

TABLE X. — Interest Payments.

CITIES.	A		B. TEMPORARY LOANS		C		D. PUBLIC SERVICE ENTERPRISE LOANS		E		F. METROPOLITAN ASSESSMENTS			G		H	
	TOTAL EXPENSES																
			Tax	Other	General Loans	Electric Light	Water (except as noted)	Cemetery Loans	Sewer	Park	Water	State Assessments for Grade Crossings	State Assessments for Armories				
BOSTON, . . .	\$5,102,205.94	\$136,374.18	-	-	\$2,976,636.30	-	1 \$466,651.12	\$5,767.25	\$167,391.84	\$289,141.65	\$1,008,163.62	\$27,672.90	\$24,407.08				
WORCESTER, . . .	336,819.39	12,213.10	-	-	177,272.88	-	143,363.90	-	-	-	-	-	3,969.51				
FALL RIVER, . . .	252,479.29	11,420.38	-	-	169,874.73	-	61,910.00	-	-	-	-	4,222.07	3,052.11				
CAMBRIDGE, . . .	478,068.02	13,794.10	-	-	250,232.19	-	150,020.38	245.00	31,546.73	25,572.01	-	1,272.00	3,385.41				
LOWELL, . . .	194,096.89	14,320.21	-	-	129,518.61	-	46,237.75	-	-	-	-	-	4,020.32				
LYNN, . . .	219,858.09	40,406.72	-	-	95,306.66	-	68,215.00	120.00	-	12,802.50	-	-	3,007.21				
NEW BEDFORD, . . .	234,303.50	23,820.16	\$8,798.88	-	125,150.26	-	270,260.00	-	-	-	29.23	-	6,244.97				
SPRINGFIELD, . . .	104,139.31	7,238.18	-	-	68,921.17	-	24,281.09	-	-	-	-	-	3,698.87				
LAWRENCE, . . .	105,233.18	15,865.65	1,702.64	-	54,007.98	-	30,480.00	-	-	-	-	-	3,176.91				
SOMERVILLE, . . .	180,440.60	28,486.96	-	-	54,764.05	-	3,240.00	-	16,720.88	12,884.00	62,089.30	-	2,255.41				
HOLYOKE, . . .	123,336.41	17,831.88	-	-	62,977.97	-	13,750.00	-	-	-	-	-	1,819.65				
BROCKTON, . . .	138,101.10	22,378.31	-	-	53,945.63	-	57,049.44	-	-	-	-	3,559.91	1,167.81				
MALDEN, . . .	121,824.88	7,631.12	-	-	51,085.16	-	23,980.00	52.50	9,413.24	5,934.37	23,404.49	324.00	-				
HAVERHILL, . . .	81,738.17	12,143.41	-	-	27,033.66	-	39,040.00	225.13	-	-	-	2,318.22	1,202.88				
SALEM, . . .	41,921.61	6,278.68	43.33	-	29,851.55	-	5,522.92	-	-	-	-	-	-				
CHELSEA, . . .	143,569.38	20,671.01	-	-	60,787.00	-	12,400.00	-	7,022.77	7,042.53	33,900.82	-	1,745.20				
NEWTON, . . .	313,659.93	16,509.60	-	-	163,326.73	-	54,617.50	-	55,747.37	16,544.03	3,519.09	2,395.61	-				
FITCHBURG, . . .	81,262.38	15,644.52	-	-	45,854.09	-	17,959.45	-	-	-	-	-	1,804.32				
TAUNTON, . . .	92,595.51	8,356.99	-	-	38,725.47	-	33,250.00	47.50	6,044.29	7,770.89	23,965.94	401.00	-				
EVERETT, . . .	107,595.26	10,484.01	-	-	50,881.63	-	8,000.00	525.00	18,043.75	6,507.63	29,211.10	-	-				
QUINCY, . . .	138,212.64	16,402.37	682.50	-	40,637.67	-	26,202.62	315.00	18,202.47	5,277.04	-	-	525.00				
WALTHAM, . . .	80,413.48	4,693.41	-	-	31,461.12	-	19,939.44	-	-	-	-	-	2,262.81				
GLOUCESTER, . . .	81,915.13	12,761.32	-	-	25,681.83	-	41,209.17	-	-	-	-	48.00	-				
PITTSFIELD, . . .	47,224.87	8,643.81	-	-	29,665.89	-	8,877.17	-	-	-	-	-	-				
NORTH ADAMS, . . .	37,465.43	2,342.85	-	-	27,591.33	-	7,531.25	-	-	-	-	-	-				
CHICOPEE, . . .	27,660.95	6,382.46	-	-	9,975.74	-	8,425.00	-	-	-	-	-	-				
NORTHAMPTON, . . .	25,930.47	4,085.70	-	-	11,865.00	-	9,375.00	-	-	-	-	604.77	-				
MEDFORD, . . .	107,225.06	16,602.53	-	-	47,428.77	-	7,960.00	750.00	6,304.39	7,668.55	20,510.82	-	-				
BEVERLY, . . .	82,135.66	7,869.68	-	-	49,880.98	-	24,385.00	-	-	-	-	-	-				
NEWBURYPORT, . . .	44,215.83	6,650.83	-	-	23,390.00	-	14,175.00	-	-	-	-	-	-				
WOBURN, . . .	24,463.65	5,966.71	-	-	12,262.00	-	4,410.00	-	3,245.09	2,581.85	-	-	-				
MELROSE, . . .	70,727.42	8,755.19	-	-	28,938.12	-	9,191.87	-	4,508.45	3,585.18	15,748.61	-	-				
MARLBOROUGH, . . .	47,976.37	7,186.07	-	-	19,098.34	-	20,875.00	-	-	-	-	-	816.96				
33 Cities, . . .	\$9,268,827.80	\$550,212.10	\$11,227.35	-	\$5,043,430.51	\$12,097.71	\$1,528,785.27	\$8,047.38	\$344,791.27	\$403,312.28	\$1,220,513.79	\$43,847.71	\$72,562.43				

¹ Includes \$178,217.66 water interest and interest on miscellaneous enterprise loans as follows: Rapid transit, \$268,978.46; ferries, \$18,215; markets, \$890; printing, \$850.² Includes \$66,980 water interest and \$3,280 interest on wharf loans.⁴ Includes interest on other temporary loans which could not be separated.³ Includes \$14,237.17 interest on gas loans.

DIVISION D.

INDEBTEDNESS.

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1907.*

CITIES.	TOTALS.	Loans for General Purposes ¹	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
					Tax	Other	
BOSTON,	\$101,690,706 00	\$81,921,006 00	\$18,624,200 00	\$145,500 00	\$1,000,000 00	—	—
WORCESTER,	8,700,553 25	4,763,625 00	3,755,000 00	—	—	—	\$181,928 25
FALL RIVER,	6,077,783 00	4,627,783 00	1,550,000 00	—	—	—	—
CAMBRIDGE,	10,761,950 00	6,914,350 00	3,820,600 00	7,000 00	20,000 00	—	—
LOWELL,	4,401,648 30	2,464,848 30	1,136,800 00	—	800,000 00	—	—
LYNN,	5,062,200 00	2,559,700 00	1,778,500 00	3,000 00	721,000 00	—	—
NEW BEDFORD,	8,899,834 93	3,722,834 93	2,163,000 00	—	250,000 00	\$297,000 00	—
SPRINGFIELD,	2,844,700 00	2,059,700 00	785,000 00	—	—	—	—
LAWRENCE,	2,490,004 49	1,361,055 50	760,000 00	—	250,000 00	45,000 00	73,948 99
SOMERVILLE,	1,902,000 00	1,453,000 00	69,000 00	—	380,000 00	—	—
HOLYOKE,	2,979,100 00	1,614,500 00	1,119,600 00	—	245,000 00	—	—
BROCKTON,	3,267,600 00	1,447,600 00	1,540,000 00	—	280,000 00	—	—
MALDEN,	2,191,600 00	1,482,600 00	568,000 00	1,000 00	140,000 00	—	—
HAYVERHILL,	1,870,282 50	764,282 50	971,000 00	—	135,000 00	—	—
SALEM,	987,600 00	815,900 00	166,500 00	5,200 00	—	—	—
CHELSEA,	2,246,550 00	1,625,100 00	300,000 00	—	321,450 00	—	—
NEWTON,	6,143,488 25	4,394,700 00	1,383,000 00	—	325,500 00	36,000 00	34,258 25
FITCHBURG,	1,954,917 31	1,207,917 31	547,000 00	—	200,000 00	—	—
TAUNTON,	2,275,252 39	1,021,252 39	1,204,000 00	—	50,000 00	—	—
EVERETT,	1,729,003 00	1,264,503 00	200,000 00	1,500 00	263,000 00	—	—
QUINCY,	2,115,490 00	1,112,490 00	678,000 00	12,000 00	313,000 00	—	—
WALTHAM,	1,507,200 50	842,200 50	536,000 00	9,000 00	120,000 00	—	—
GLOUCESTER,	1,491,572 89	642,225 00	1,137,000 00	—	200,000 00	—	12,347 89
PITTSFIELD,	1,185,078 81	808,878 81	311,700 00	—	65,000 00	—	—
NORTH ADAMS,	986,825 02	721,175 02	265,650 00	—	—	—	—
CHICOPEE,	631,500 00	275,000 00	291,500 00	—	65,000 00	—	—
NORTHAMPTON,	554,000 00	297,000 00	227,000 00	—	30,000 00	—	—
MEDFORD,	1,741,751 96	1,324,751 96	195,000 00	18,000 00	4 204,000 00	—	—
BEVERLY,	2,091,250 00	1,357,250 00	609,000 00	—	125,000 00	—	—
NEWBURYPORT,	955,225 00	599,750 00	307,000 00	—	48,475 00	—	—
WOBURN,	473,091 46	354,400 00	39,000 00	—	79,691 46	—	—
MELROSE,	1,082,730 36	760,230 36	185,000 00	—	137,500 00	—	—
MARLBOROUGH,	1,109,406 02	487,406 02	527,000 00	—	95,000 00	—	—
33 Cities,	\$191,901,845 44	\$136,968,495 60	\$47,217,050 00	\$202,200 00	\$6,863,616 46	\$348,000 00	\$302,483 38

¹ Includes trust funds used.² Includes \$100,000 trust funds used for water construction.³ Temporary grade crossing loan.⁴ Includes \$25,000 demand loan from the bank.

TABLE XII. — *Relation of Indebtedness to Valuation — 1907.*

NOTE. The valuation given in this table is the assessor's valuation of real and personal property, as of May 1, 1907, exclusive of the non-resident bank stock. This valuation is returned annually to the Tax Commissioner, and the figures are taken from his report for 1907 (pages 442 to 450). The report to the Tax Commissioner does not include supplementary assessments, and this accounts for the difference between the valuation given in city documents and that reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans, temporary grade crossing loans (see foot-note 3 to Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1905	Percent- age of Net Debt of Valua- tion	Valuation of 1907	Total Funded or Fixed Debt	Sinking Funds	Net Debt
1 CAMBRIDGE, . . .	97,434	7.45	\$107,009,290	\$10,741,950.00	\$2,768,557.54	\$7,973,392.46
2 GLOUCESTER, . . .	26,011	7.39	22,083,852	1,779,225.00	147,834.46	1,631,390.54
3 QUINCY,	28,076	6.63	27,170,555	1,802,490.00	—	1,802,490.00
4 TAUNTON,	30,967	6.62	21,907,906	2,225,252.39	775,674.93	1,449,577.46
5 NORTH ADAMS, . . .	22,150	6.57	15,028,007	986,825.02	—	986,825.02
6 BROCKTON,	47,794	6.49	37,408,333	2,987,600.00	560,753.51	2,426,846.49
7 NEWBURYPORT, . . .	14,675	6.01	11,270,311	906,750.00	229,875.09	676,874.91
8 NEW BEDFORD, . . .	74,362	5.75	71,279,611	5,649,834.93	1,547,871.21	4,101,963.72
9 PITTSFIELD,	25,001	5.47	20,469,000	1,120,078.81	—	1,120,078.81
10 NEWTON,	36,827	5.43	67,523,685	5,777,700.00	2,108,784.18	3,668,915.82
11 HOLYOKE,	49,934	5.43	44,753,780	2,734,100.00	304,879.55	2,429,220.45
12 MARLBOROUGH, . . .	14,073	5.41	9,889,313	1,014,406.02	479,587.79	534,818.23
13 BOSTON,	595,380	5.34	1,313,471,557	100,690,706.00	30,616,631.56	70,074,074.44
14 FITCHBURG,	33,021	5.18	26,474,438	1,754,917.31	382,944.43	1,371,972.88
15 CHICOPEE,	20,191	5.17	10,966,220	566,500.00	—	566,500.00
16 EVERETT,	29,111	4.85	24,050,350	1,466,003.00	299,570.89	1,166,432.11
17 LYNN,	77,042	4.60	66,979,222	4,341,200.00	1,259,232.98	3,081,967.02
18 FALL RIVER,	105,762	4.59	84,730,844	6,077,783.00	2,184,767.64	3,893,015.36
19 BEVERLY,	15,223	4.30	29,189,225	1,966,250.00	712,458.40	1,253,791.60
20 HAVERHILL,	37,830	4.19	28,609,398	1,735,262.50	536,741.68	1,198,520.82
21 MALDEN,	38,037	4.14	32,759,650	2,051,600.00	694,930.60	1,356,669.40
22 WORCESTER,	128,135	4.05	124,747,588	8,518,625.00	3,469,802.09	5,048,822.91
23 CHelsea,	37,289	3.96	26,411,450	1,925,100.00	880,050.00	1,045,050.00
24 LAWRENCE,	70,050	3.76	54,246,294	2,166,055.50	124,532.44	2,041,523.06
25 LOWELL,	94,889	3.68	75,445,738	3,601,648.30	828,394.79	2,773,253.51
26 NORTHAMPTON, . . .	19,957	3.60	13,128,426	524,000.00	51,013.26	472,986.74
27 WOBURN,	14,402	3.59	10,904,518	393,400.00	1,912.68	391,487.32
28 MELROSE,	14,295	3.13	15,734,410	945,230.36	452,359.86	492,870.50
29 WALTHAM,	26,282	3.00	24,956,188	1,387,200.50	637,480.64	749,719.86
30 SALEM,	37,627	3.00	32,100,100	987,600.00	24,427.67	963,172.33
31 MEDFORD,	19,686	2.85	22,340,450	1,537,751.96	900,666.68	637,085.28
32 SPRINGFIELD,	73,540	2.53	92,378,624	2,844,700.00	504,805.24	2,339,894.76
33 SOMERVILLE,	69,272	2.47	61,527,750	1,522,000.00	—	1,522,000.00
33 Cities,	2,024,325	5.00	\$2,626,946,083	\$184,729,745.60	\$53,486,541.79	\$131,243,203.81

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation.*

NOTE. The amount of debt canceled as shown in the following table does not include the sinking fund payments to the State on account of armories, grade crossings, and metropolitan assessments. These payments are shown in Table XIV on page 73. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 23, under the section "Municipal indebtedness."

Refunding bonds of the current year were bonds issued for general purposes, excepting in the city of Pittsfield where \$19,700 of water bonds were refunded.

Boston.

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Canceled	
General loans,	\$3,669,800.00	\$2,499,000.00	+\$1,170,800.00
Public service enterprise loans,	1,580,000.00	60,000.00	+1,520,000.00
Cemetery loans,	—	35,700.00	—35,700.00
Tax loans,	10,000,000.00	9,000,000.00	+1,000,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$15,249,800.00	\$11,594,700.00	+\$3,655,100.00

Worcester.

General loans,	\$372,325.00	\$400,000.00	—\$27,675.00
Public service enterprise loans,	25,000.00	100,000.00	—75,000.00
Cemetery loans,	—	—	—
Tax loans,	650,000.00	650,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	181,928.25	168,255.06	+13,673.19
TOTALS,	\$1,229,253.25	\$1,318,255.06	—\$89,001.81

Fall River.

General loans,	\$360,075.00	\$168,500.00	+\$191,575.00
Public service enterprise loans,	—	2,000.00	—2,000.00
Cemetery loans,	—	—	—
Tax loans,	529,000.00	529,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$889,075.00	\$699,500.00	+\$189,575.00

Cambridge.

General loans,	\$309,000.00	\$70,500.00	+\$238,500.00
Public service enterprise loans,	74,000.00	124,500.00	—50,500.00
Cemetery loans,	—	—	—
Tax loans,	720,000.00	700,000.00	+20,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$1,103,000.00	\$895,000.00	+\$208,000.00

Lowell.

General loans,	\$365,500.00	\$272,582.90	+\$92,917.10
Public service enterprise loans,	—	19,300.00	—19,300.00
Cemetery loans,	—	—	—
Tax loans,	1,300,000.00	1,300,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$1,665,500.00	\$1,591,882.90	+\$73,617.10

Lynn.

General loans,	\$246,500.00	\$181,000.00	+\$65,500.00
Public service enterprise loans,	—	10,000.00	—10,000.00
Cemetery loans,	—	—	—
Tax loans,	1,046,000.00	1,025,000.00	+21,000.00
Other temporary loans,	108,500.00	108,500.00	—
Warrants or orders,	—	—	—
TOTALS,	\$1,401,000.00	\$1,324,500.00	+\$76,500.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*New Bedford.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$1,124,000.00	\$207,000.00	+\$917,000.00
Public service enterprise loans,	—	30,000.00	—30,000.00
Cemetery loans,	—	—	—
Tax loans,	1,128,000.00	1,328,000.00	—200,000.00
Other temporary loans,	547,000.00	250,000.00	+297,000.00
Warrants or orders,	—	—	—
TOTALS,	\$2,799,000.00	\$1,815,000.00	+\$984,000.00

Springfield.

General loans,	\$170,000.00	\$98,200.00	+\$71,800.00
Public service enterprise loans,	270,000.00	40,000.00	+230,000.00
Cemetery loans,	—	—	—
Tax loans,	475,000.00	475,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$915,000.00	\$613,200.00	+\$301,800.00

Lawrence.

General loans,	\$84,363.00	\$136,500.00	—\$52,137.00
Public service enterprise loans,	—	2,000.00	—2,000.00
Cemetery loans,	—	—	—
Tax loans,	650,000.00	500,000.00	+150,000.00
Other temporary loans,	45,000.00	—	+45,000.00
Warrants or orders,	73,948.99	76,228.55	—2,279.56
TOTALS,	\$853,311.99	\$714,728.55	+\$138,583.44

Somerville.

General loans,	\$198,000.00	\$136,500.00	+\$61,500.00
Public service enterprise loans,	—	17,000.00	—17,000.00
Cemetery loans,	—	—	—
Tax loans,	905,000.00	875,000.00	+30,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$1,103,000.00	\$1,028,500.00	+\$74,500.00

Holyoke.

General loans,	\$141,500.00	\$208,500.00	—\$67,000.00
Public service enterprise loans,	35,000.00	36,600.00	—1,600.00
Cemetery loans,	—	—	—
Tax loans,	600,000.00	555,000.00	+45,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$776,500.00	\$800,100.00	—\$23,600.00

Brockton.

General loans,	\$154,000.00	\$104,450.00	+\$49,550.00
Public service enterprise loans,	55,000.00	—	+55,000.00
Cemetery loans,	—	—	—
Tax loans,	647,000.00	645,000.00	+2,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$856,000.00	\$749,450.00	+\$106,550.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Malden.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$179,000.00	\$63,700.00	+\$115,300.00
Public service enterprise loans,	—	95,000.00	—95,000.00
Cemetery loans,	—	1,000.00	—1,000.00
Tax loans,	390,000.00	250,000.00	+140,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$569,000.00	\$409,700.00	+\$159,300.00

Haverhill.

General loans,	\$158,262.50	\$123,000.00	+\$35,262.50
Public service enterprise loans,	—	5,000.00	—5,000.00
Cemetery loans,	—	—	—
Tax loans,	435,000.00	385,000.00	+50,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$593,262.50	\$513,000.00	+\$80,262.50

Salem.

General loans,	\$120,500.00	\$52,600.00	+\$67,900.00
Public service enterprise loans,	6,000.00	22,000.00	—16,000.00
Cemetery loans,	—	2,300.00	—2,300.00
Tax loans,	265,000.00	315,000.00	—50,000.00
Other temporary loans,	15,000.00	15,000.00	—
Warrants or orders,	—	—	—
TOTALS,	\$406,500.00	\$406,900.00	—\$400.00

Chelsea.

General loans,	\$275,500.00	\$174,700.00	+\$100,800.00
Public service enterprise loans,	—	10,000.00	—10,000.00
Cemetery loans,	—	—	—
Tax loans,	541,870.00	475,294.00	+66,576.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$817,370.00	\$659,994.00	+\$157,376.00

Newton.

General loans,	\$196,500.00	\$43,000.00	+\$153,500.00
Public service enterprise loans,	—	4,000.00	—4,000.00
Cemetery loans,	—	—	—
Tax loans,	786,000.00	694,500.00	+91,500.00
Other temporary loans,	25,000.00	32,000.00	—7,000.00
Warrants or orders,	34,258.25	37,650.74	—3,392.49
TOTALS,	\$1,041,758.25	\$811,150.74	+\$230,607.51

Fitchburg.

General loans,	\$57,361.11	\$82,431.53	—\$25,070.42
Public service enterprise loans,	80,000.00	—	+80,000.00
Cemetery loans,	—	—	—
Tax loans,	553,000.00	490,000.00	+63,000.00
Other temporary loans,	—	65,000.00	—65,000.00
Warrants or orders,	—	—	—
TOTALS,	\$690,361.11	\$637,431.53	+\$52,929.58

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Taunton.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$30,831.50	\$68,800.00	—\$37,968.50
Public service enterprise loans,	45,000.00	—	+45,000.00
Cemetery loans,	—	—	—
Tax loans,	310,000.00	281,000.00	+29,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$385,831.50	\$349,800.00	+36,031.50

Everett.

General loans,	\$58,500.00	\$73,300.00	—\$14,800.00
Public service enterprise loans,	—	—	—
Cemetery loans,	1,500.00	500.00	+1,000.00
Tax loans,	343,000.00	265,000.00	+78,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$403,000.00	\$338,800.00	+64,200.00

Quincy.

General loans,	\$142,000.00	\$94,360.00	+47,640.00
Public service enterprise loans,	30,000.00	38,000.00	—8,000.00
Cemetery loans,	—	3,000.00	—3,000.00
Tax loans,	363,000.00	267,000.00	+96,000.00
Other temporary loans,	60,000.00	60,000.00	—
Warrants or orders,	—	—	—
TOTALS,	\$595,000.00	\$462,360.00	+132,640.00

Waltham.

General loans,	\$18,775.00	\$11,000.00	+7,775.00
Public service enterprise loans,	60,000.00	20,000.00	+40,000.00
Cemetery loans,	—	—	—
Tax loans,	270,000.00	210,000.00	+60,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$348,775.00	\$241,000.00	+107,775.00

Gloucester.

General loans,	\$71,000.00	\$63,179.00	+7,821.00
Public service enterprise loans,	40,000.00	46,000.00	—6,000.00
Cemetery loans,	—	—	—
Tax loans,	320,000.00	295,000.00	+25,000.00
Other temporary loans,	—	—	—
Warrants or orders,	12,347.89	8,568.83	+3,779.06
TOTALS,	\$443,347.89	\$412,747.83	+30,600.06

Pittsfield.

General loans,	\$231,418.81	\$165,188.41	+66,230.40
Public service enterprise loans,	102,700.00	37,300.00	+65,400.00
Cemetery loans,	—	—	—
Tax loans,	235,000.00	255,000.00	—20,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$569,118.81	\$457,488.41	+111,630.40

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*North Adams.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$18,010.12	\$53,333.33.	—\$35,323.21
Public service enterprise loans,	—	19,950.00	—19,950.00
Cemetery loans,	—	—	—
Tax loans,	140,000.00	140,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$158,010.12	\$213,283.33	—\$55,273.21

Chicopee.

General loans,	\$72,700.00	\$34,000.00	+ \$38,700.00
Public service enterprise loans,	19,000.00	16,500.00	+2,500.00
Cemetery loans,	—	—	—
Tax loans,	130,000.00	119,000.00	+11,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$221,700.00	\$169,500.00	+ \$52,200.00

Northampton.

General loans,	\$9,000.00	\$35,000.00	—\$26,000.00
Public service enterprise loans,	—	33,000.00	—33,000.00
Cemetery loans,	—	—	—
Tax loans,	155,000.00	155,000.00	—
Other temporary loans,	—	7,500.00	—7,500.00
Warrants or orders,	—	—	—
TOTALS,	\$164,000.00	\$230,500.00	—\$66,500.00

Medford.

General loans,	\$72,814.30	\$19,742.91	+ \$53,071.39
Public service enterprise loans,	—	4,000.00	—4,000.00
Cemetery loans,	—	—	—
Tax loans,	404,000.00	375,000.00	+29,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$476,814.30	\$398,742.91	+ \$78,071.39

Beverly.

General loans,	\$173,750.00	\$52,000.00	+ \$121,750.00
Public service enterprise loans,	—	8,000.00	—8,000.00
Cemetery loans,	—	—	—
Tax loans,	350,000.00	318,000.00	+32,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$523,750.00	\$378,000.00	+ \$145,750.00

Newburyport.

General loans,	\$20,000.00	\$6,000.00	+ \$14,000.00
Public service enterprise loans,	—	12,000.00	—12,000.00
Cemetery loans,	—	—	—
Tax loans,	197,000.00	197,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$217,000.00	\$215,000.00	+ \$2,000.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation — Concluded.**Woburn.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$48,000.00	\$54,650.00	—\$6,650.00
Public service enterprise loans,	30,000.00	1,500.00	+28,500.00
Cemetery loans,	—	—	—
Tax loans,	175,767.33	166,548.70	+9,218.63
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$253,767.33	\$222,698.70	+ \$31,068.63

Melrose.

General loans,	\$63,940.90	\$41,200.00	+ \$22,740.90
Public service enterprise loans,	—	50,000.00	—50,000.00
Cemetery loans,	—	—	—
Tax loans,	277,500.00	254,400.00	+23,100.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$341,440.90	\$345,600.00	—\$4,159.10

Marlborough.

General loans,	\$29,700.00	\$24,250.00	+ \$5,450.00
Public service enterprise loans,	8,000.00	—	+8,000.00
Cemetery loans,	—	—	—
Tax loans,	205,000.00	205,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$242,700.00	\$229,250.00	+ \$13,450.00

Recapitulation.

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$9,242,627.24	\$5,818,168.08	+ \$3,424,459.16
Public service enterprise loans,	2,459,700.00	863,650.00	+1,596,050.00
Cemetery loans,	1,500.00	42,500.00	—41,000.00
Tax loans,	25,496,137.33	23,694,742.70	+1,801,394.63
Other temporary loans,	800,500.00	538,000.00	+262,500.00
Warrants or orders,	302,483.38	290,703.18	+11,780.20
TOTALS,	\$38,302,947.95	\$31,247,763.96	+ \$7,055,183.99

TABLE XIV. — *Sinking Fund Payments to the State.*

CITIES.	AGGREGATES	Armories	Grade Crossings	METROPOLITAN			
				Totals	Sewer	Park	Water
BOSTON,	\$690,105.60	\$13,756.90	\$151,414.98	\$524,933.72	\$28,012.25	\$85,057.12	\$411,864.35
WORCESTER,	1,822.46	3,822.46	—	—	—	—	—
FALL RIVER,	19,220.98	3,502.21	15,718.77	—	—	—	—
CAMBRIDGE,	37,275.73	4,906.63	11,300.00	21,069.10	13,535.94	7,533.16	—
LOWELL,	3,381.14	3,381.14	—	—	—	—	—
LYNN,	5,668.56	1,900.01	—	3,768.55	—	3,768.55	—
NEW BEDFORD,	4,157.01	3,337.39	819.62	—	—	—	—
SPRINGFIELD,	2,731.56	2,731.56	—	—	—	—	—
LAWRENCE,	2,862.93	2,862.93	—	—	—	—	—
SOMERVILLE,	42,975.65	1,613.58	—	41,362.07	7,174.53	8,822.24	25,365.30
HOLYOKE,	1,411.16	1,411.16	—	—	—	—	—
BROCKTON,	12,669.07	615.60	12,053.47	—	—	—	—
MALDEN,	20,056.42	—	3,600.00	16,456.42	4,038.99	2,856.01	9,561.42
HAVERHILL,	5,059.80	859.80	4,200.00	—	—	—	—
SALEM,	—	—	—	—	—	—	—
CHELSEA,	19,967.01	999.13	—	18,967.88	3,013.30	2,105.11	13,849.47
NEWTON,	22,837.61	—	8,138.72	14,698.89	7,306.96	5,954.28	1,437.65
FITCHBURG,	1,033.29	1,033.29	—	—	—	—	—
TAUNTON,	—	—	—	—	—	—	—
EVERETT,	18,363.09	—	3,625.00	14,738.09	2,593.46	2,353.84	9,790.79
QUINCY,	16,316.82	—	—	16,316.82	2,443.69	1,939.54	11,933.59
WALTHAM,	4,534.24	596.05	—	3,938.19	2,385.85	1,552.34	—
GLOUCESTER,	1,249.89	1,249.89	—	—	—	—	—
PITTSFIELD,	1,200.00	—	1,200.00	—	—	—	—
NORTH ADAMS,	—	—	—	—	—	—	—
CHICOPEE,	7,571.43	—	7,571.43	—	—	—	—
NORTHAMPTON,	21,064.91	—	—	21,064.91	2,705.06	9,980.58	8,379.27
MEADOW,	—	—	—	—	—	—	—
BEVERLY,	—	—	—	—	—	—	—
NEWBURYPORT,	—	—	—	—	—	—	—
WOBURN,	2,151.86	—	—	2,151.86	1,392.39	759.47	—
MELROSE,	9,422.85	—	—	9,422.85	1,934.46	1,051.62	6,433.77
MARLBOROUGH,	382.73	582.73	—	—	—	—	—
Totals,	\$975,693.80	\$47,162.46	\$219,641.99	\$708,889.35	\$76,536.88	\$133,736.86	\$498,615.61

TABLE XV. — Method of Meeting Debt Requirements from Taxation.

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking Funds
BOSTON,	\$2,614,252.00	—	\$1,924,146.40	\$690,105.60	—	73.60	26.40
WORCESTER,	980,400.76	—	278,578.30	1,822.46	—	99.35	0.65
FALL RIVER,	280,216.81	\$18,500.00	242,405.83	19,920.98	6.60	86.54	6.86
CAMBRIDGE,	339,192.39	12,500.00	309,410.66	37,275.73	3.48	86.14	10.38
LOWELL,	321,564.04	291,882.90	32,300.00	3,381.14	89.11	9.86	1.03
LYNN,	226,694.66	28,000.00	193,026.10	5,668.56	12.35	85.15	2.50
NEW BEDFORD,	210,672.96	50,000.00	150,515.95	4,157.01	23.74	74.29	1.97
SPRINGFIELD,	192,007.52	28,200.00	161,675.96	2,731.56	14.64	83.94	1.42
LAWRENCE,	162,312.25	138,500.00	20,949.32	2,862.93	85.33	12.91	1.76
SOMERVILLE,	196,475.65	153,500.00	—	42,975.65	78.13	—	21.87
HOLYOKE,	140,766.32	79,100.00	60,255.16	1,411.16	56.19	42.81	1.00
BROCKTON,	133,938.19	104,450.00	16,819.12	12,669.07	77.98	12.56	9.46
MALDEN,	98,751.42	64,700.00	13,995.00	20,056.42	65.52	14.17	20.31
HAVERHILL,	104,214.80	37,000.00	1,621,155.00	5,059.80	35.50	59.64	4.86
SALEM,	77,500.00	76,900.00	600.00	—	99.23	0.77	—
CHELSEA,	117,724.01	44,700.00	53,057.00	19,967.01	37.97	45.07	16.96
NEWTON,	181,172.52	17,000.00	141,335.91	22,837.61	9.38	78.01	12.61
FITCHBURG,	102,764.82	76,431.53	25,300.00	1,033.29	74.37	24.62	1.01
TAUNTON,	68,647.51	2,800.00	65,847.51	—	4.08	95.92	—
EVERETT,	78,825.65	48,800.00	11,662.56	18,363.09	61.91	14.79	23.30
QUINCY,	151,676.82	135,360.00	—	16,316.82	89.24	—	10.76
WALTHAM,	59,574.37	14,000.00	41,040.13	4,534.24	23.50	68.89	7.61
GLOUCESTER,	110,428.89	109,179.00	—	1,249.89	98.87	—	1.13
PITTSFIELD,	60,800.00	59,600.00	—	1,200.00	98.03	—	1.97
NORTH ADAMS,	71,750.00	71,750.00	—	—	100.00	—	—
CHICOPEE,	50,500.00	50,500.00	—	—	100.00	—	—
NORTHAMPTON,	68,271.43	53,000.00	7,700.00	7,571.43	77.63	11.28	11.09
MEDFORD,	85,782.19	3,742.91	60,974.37	21,094.91	4.36	71.08	24.56
BEVERLY,	83,000.00	60,000.00	23,000.00	—	72.29	27.71	—
NEWBURYPORT,	36,800.00	18,000.00	18,800.00	—	48.91	51.09	—
WOBURN,	60,078.43	20,250.00	27,676.63	2,151.86	50.35	46.07	3.58
MELROSE,	34,555.85	16,200.00	8,933.00	9,422.85	46.88	25.85	27.27
MARLBOROUGH,	47,062.73	24,250.00	22,230.00	582.73	51.53	47.23	1.24
33 Cities,	\$6,874,976.05	\$1,918,796.34	1 \$3,980,485.91	\$975,693.80	27.91	57.90	14.19

1 Includes \$2,000 fire insurance fund.

DIVISION E.

CASH BALANCES.

TABLE XVI. — *Cash Balances.*

CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907	CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907
BOSTON,	\$2,604,252.86	\$2,508,622.01	TAUNTON,	\$85,520.91	\$17,182.79
Treasurer,	2,593,493.26	2,497,280.88	Treasurer,	83,698.55	17,128.57
Registry,	1,498.00	874.00	Library,	55.49	54.22
Charity,	7,222.65	8,363.66	Electric light,	1,766.87	-
Library,	2,038.95	2,103.47			
WORCESTER,	465,404.65	406,578.39	EVERETT,	22,369.19	52,053.43
Treasurer,	465,233.59	406,468.71	Treasurer,	22,369.19	52,053.43
Library,	171.06	109.68			
FALL RIVER,	72,633.05	99,510.58	QUINCY,	94,479.53	58,141.29
Treasurer,	72,633.05	99,510.58	Treasurer,	94,479.53	58,109.69
			Sewer,	-	31.60
CAMBRIDGE,	163,090.20	2,853.15			
Treasurer,	163,090.20	2,853.15	WALTHAM,	15,687.95	16,912.94
			Treasurer,	15,687.95	16,912.94
LOWELL,	287,412.10	380,876.03			
Treasurer,	287,400.03	380,716.69	GLOUCESTER,	44,081.43	13,691.43
City clerk,	-	82.47	Treasurer,	40,182.26	9,064.40
Plumbing committee,	1.64	9.64	Cemetery,	3,899.17	4,627.03
Library,	10.43	67.23			
LYNN,	236,818.70	179,297.63	PITTSFIELD,	21,908.72	30,391.55
Treasurer,	236,212.00	178,493.58	Treasurer,	21,908.72	30,391.55
City clerk,	606.70	804.05			
NEW BEDFORD,	193,681.12	119,915.21	NORTH ADAMS,	52,544.55	39,573.30
Treasurer,	193,626.39	119,881.66	Treasurer,	52,254.72	39,413.61
Library,	54.73	33.55	City clerk,	283.15	152.50
			Library,	6.68	7.19
SPRINGFIELD,	451,601.74	485,126.65			
Treasurer,	451,433.06	485,114.57	CHICOPEE,	15,103.36	31,548.17
Park,	168.68	12.08	Treasurer,	15,103.36	31,548.17
LAWRENCE,	91,711.64	65,121.67			
Treasurer,	91,711.64	65,121.67	NORTHAMPTON,	93,509.71	75,865.52
SOMERVILLE,	92,876.74	92,109.26	Treasurer,	36,534.08	32,271.56
Treasurer,	92,876.74	92,109.26	Sewer,	3,895.74	6,047.75
			Charity,	1,501.86	1,606.14
HOLYOKE,	142,638.72	162,984.84	School,	9,064.79	48.29
Treasurer,	140,049.50	162,212.36	Library,	1,781.78	1,222.18
Water,	2,589.22	772.48	Park,	26,673.75	26,675.12
			Water,	14,057.71	7,994.48
BROCKTON,	74,639.59	38,577.36			
Treasurer,	71,648.43	38,168.33	MEDFORD,	6,946.74	7,881.56
Collector,	2,991.16	409.03	Treasurer,	6,940.26	7,859.45
			Library,	6.48	22.11
MALDEN,	131,387.30	79,634.32			
Treasurer,	125,519.34	71,400.28	BEVERLY,	77,492.86	60,726.25
Library,	5,867.96	8,234.04	Treasurer,	77,077.93	60,549.06
HAVERHILL,	62,080.44	143,702.10	Water,	414.93	177.19
Treasurer,	22,511.88	102,369.36			
Water,	39,568.56	41,332.74	NEWBURYPORT,	22,885.62	16,964.35
SALEM,	143,091.65	235,984.91	Treasurer,	10,620.48	10,249.68
Treasurer,	143,042.13	235,916.34	Ward six engine house,	4,000.00	5,162.40
Library,	49.52	68.57	Water,	8,265.14	1,552.27
CHELSEA,	25,073.07	67,527.68			
Treasurer,	25,073.07	67,527.68	WOBURN,	29,540.30	14,945.15
			Treasurer,	28,413.74	13,238.38
NEWTON,	131,953.58	93,103.46	Library,	26.06	29.32
Treasurer,	131,812.96	92,889.58	Cemetery,	1,100.50	1,677.45
Library,	140.62	213.88			
FITCHBURG,	56,070.05	63,217.48	MELROSE,	57,527.90	784.22
Treasurer,	54,515.03	61,641.52	Treasurer,	57,339.04	523.04
Hospital,	1,555.02	1,560.46	Library,	188.86	261.18
Library,	-	15.50			
			MARLBOROUGH,	16,161.18	15,186.26
			Treasurer,	16,161.18	15,186.26

PART II.

TOWNS OVER 5,000 POPULATION.

Fiscal Years of Towns over 5,000 Population.

The data given in the tables in Part II are for fiscal years ending in the several towns, as follows:

TOWNS. (Population over 5,000)	Fiscal Year Ending	Population Group	Pages of Report
Abington,	Dec. 31, 1907	16	114, 115
Adams,	Mar. 1, 1908	2	86, 87
Amesbury,	Dec. 31, 1907	6	94, 95
Amherst,	Feb. 1, 1908	15	112, 113
Andover,	Jan. 15, 1908	11	104, 105
Arlington,	Dec. 31, 1907	5	92, 93
Athol,	Jan. 31, 1908	8	98, 99
Attleborough,	Dec. 31, 1907	2	86, 87
Blackstone,	Mar. 1, 1908	14	110, 111
Braintree,	Dec. 31, 1907	10	102, 103
Bridgewater,	Dec. 31, 1907	10	102, 103
Brookline,	Jan. 31, 1908	-	82, 83
Clinton,	Feb. 1, 1908	1	84, 85
Concord,	Jan. 31, 1908	12	110, 111
Danvers,	Jan. 1, 1908	6	94, 95
Dedham,	Jan. 31, 1908	7	96, 97
Easthampton,	Feb. 9, 1908	10	102, 103
Framingham,	Feb. 29, 1908	3	88, 89
Franklin,	Jan. 31, 1908	15	112, 113
Gardner,	Feb. 1, 1908	3	88, 89
Grafton,	Feb. 1, 1908	16	114, 115
Great Barrington,	Feb. 1, 1908	13	108, 109
Greenfield,	Feb. 1, 1908	5	92, 93
Hudson,	Dec. 31, 1907	12	106, 107
Hyde Park,	Jan. 31, 1908	1	84, 85
Ipswich,	Dec. 31, 1907	15	112, 113
Leominster,	Feb. 1, 1908	1	84, 85
Marblehead,	Feb. 29, 1908	8	98, 99
Maynard,	Feb. 1, 1908	13	108, 109
Methuen,	Dec. 31, 1907	6	94, 95
Middleborough,	Dec. 31, 1907	10	102, 103
Milford,	Jan. 20, 1908	3	88, 89
Milton,	Dec. 31, 1907	9	100, 101
Montague,	Jan. 31, 1908	9	100, 101
Natick,	Jan. 31, 1908	5	92, 93
North Attleborough,	Jan. 31, 1908	7	96, 97
Northbridge,	Dec. 31, 1907	8	98, 99
Norwood,	Jan. 31, 1908	11	104, 105
Orange,	Feb. 1, 1908	14	110, 111
Palmer,	Feb. 15, 1908	8	98, 99
Peabody,	Jan. 15, 1908	2	86, 87
Plymouth,	Dec. 31, 1907	4	90, 91
Reading,	Dec. 31, 1907	14	110, 111
Revere,	Jan. 31, 1908	2	86, 87
Rockland,	Dec. 31, 1907	12	106, 107
Saugus,	Dec. 31, 1907	12	106, 107
Southbridge,	Feb. 1, 1908	4	90, 91
South Hadley,	Feb. 1, 1908	16	114, 115
Spencer,	Mar. 1, 1908	9	100, 101
Stoneham,	Dec. 31, 1907	11	104, 105
Stoughton,	Jan. 1, 1908	13	108, 109
Swampscott,	Jan. 31, 1908	16	114, 115
Wakefield,	Jan. 31, 1908	4	90, 91
Ware,	Mar. 2, 1908	6	94, 95
Watertown,	Jan. 31, 1908	4	90, 91
Webster,	Dec. 31, 1907	5	92, 93
Wellesley,	Dec. 31, 1907	12	106, 107
Westborough,	Dec. 31, 1907	15	112, 113
Westfield,	Jan. 20, 1908	1	84, 85
West Springfield,	Feb. 29, 1908	7	96, 97
Weymouth,	Dec. 31, 1907	3	88, 89
Whitman,	Jan. 6, 1908	11	104, 105
Winchendon,	Dec. 31, 1907	13	108, 109
Winchester,	Dec. 31, 1907	7	96, 97
Winthrop,	Jan. 1, 1908	9	100, 101

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions. Towns***TOWN OF BROOKLINE.**

RECEIPTS.		POPULATION 23,436
REVENUE.		\$1,240,353.48
General,		1,106,620.12
<i>Taxes,</i>		<i>1,101,179.79</i>
Property and poll,		818,451.47
Corporation, bank, etc.,		282,728.32
<i>Licenses and permits,</i>		<i>625.50</i>
<i>Fines and forfeits,</i>		<i>863.15</i>
<i>Grants and gifts,</i>		<i>3,951.68</i>
For expenses,		2,531.68
For outlays,		1,420.00
<i>All other,</i>		—
Commercial,		133,733.36
<i>Special assessments,</i>		<i>7,260.14</i>
To meet expenses,		7,260.14
To meet outlays,		4,911.09
<i>Privileges,</i>		<i>21,329.25</i>
<i>Departmental,</i>		<i>281.76</i>
General government,		2,419.79
Protection of life and property,		5,448.27
Health and sanitation,		349.42
Highways and bridges,		827.19
Charities,		1,359.00
Soldiers' benefits,		4,383.77
Education,		849.21
Libraries,		5,410.84
Recreation,		—
Unclassified,		87,824.82
<i>Public service enterprises,</i>		<i>—</i>
Electric light,		85,374.97
Water,		2,449.85
All other,		5,013.50
<i>Cemeteries,</i>		<i>7,394.56</i>
<i>Interest,</i>		<i>—</i>
NON-REVENUE.		\$1,011,299.74
Offsets to outlays,		7,461.15
<i>Departmental,</i>		<i>1,813.01</i>
<i>Public service enterprises,</i>		<i>5,648.14</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		821,500.00
<i>Loans, general purposes,</i>		<i>371,500.00</i>
<i>Loans, public service enterprises,</i>		<i>—</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>450,000.00</i>
<i>Premiums,</i>		<i>—</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
From sinking funds,		—
Agency and trust,		182,338.59
<i>Taxes and licenses for State,</i>		<i>113,220.16</i>
<i>Taxes for county,</i>		<i>65,790.61</i>
<i>Reimbursements for grade crossings,</i>		<i>779.91</i>
<i>Permanent public trust funds,</i>		<i>2,547.91</i>
<i>Private trust funds and accounts,</i>		<i>—</i>
RECAPITULATION.		
Revenue,		\$1,240,353.48
For current charges,		1,231,673.34
For outlays,		8,680.14
Offsets to outlays,		7,461.15
Municipal indebtedness,		821,500.00
From sinking funds,		—
Agency and trust,		182,338.59
Total receipts,		\$2,251,653.22
Balance on hand, beginning of year,		150,084.63
GRAND TOTAL,		\$2,401,737.85

Graded According to Population of 1905.

TOWN OF BROOKLINE.

PAYMENTS.		POPULATION 23,436
Maintenance,		\$823,878.55
<i>Departmental,</i>		<i>782,330.32</i>
General government,		52,622.10
Protection of life and property,		200,264.32
Health and sanitation,		76,841.24
Highways and bridges,		147,986.07
Charities,		8,095.57
Soldiers' benefits,		1,893.00
Education,		220,731.48
Libraries,		22,506.83
Recreation,		46,804.04
Unclassified,		4,585.67
<i>Public service enterprises,</i>		<i>34,167.99</i>
Electric light,		—
Water,		34,165.39
All other,		2.60
<i>Cemeteries,</i>		<i>7,380.24</i>
Interest,		161,542.57
<i>Loans, general purposes,</i>		<i>150,487.77</i>
<i>Loans, public service enterprises,</i>		<i>11,054.80</i>
<i>Loans, cemeteries,</i>		<i>—</i>
Outlays,		483,488.28
<i>Departmental,</i>		<i>427,517.04</i>
General government,		—
Protection of life and property,		31,967.21
Health and sanitation,		39,835.29
Highways and bridges,		195,715.99
Charities,		—
Education,		9,687.28
Libraries,		641.46
Recreation,		149,669.81
Unclassified,		—
<i>Public service enterprises,</i>		<i>55,971.24</i>
Electric light,		—
Water,		55,971.24
All other,		—
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		617,150.40
<i>From sinking funds,</i>		<i>—</i>
<i>From revenue,</i>		<i>167,150.40</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>450,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>—</i>
To sinking funds,		—
<i>From revenue,</i>		<i>—</i>
<i>Premiums and offsets to outlays,</i>		<i>—</i>
Agency and trust,		181,558.68
<i>Taxes and licenses for State,</i>		<i>113,220.16</i>
<i>Taxes for county,</i>		<i>68,790.61</i>
<i>Expenditures for grade crossings,</i>		<i>—</i>
<i>Permanent public trust funds,</i>		<i>2,547.91</i>
<i>Private trust funds and accounts,</i>		<i>—</i>
RECAPITULATION.		
Current charges against revenue,		\$1,152,571.52
Maintenance and interest,		985,421.12
Debt,		167,150.40
Sinking funds,		—
Outlays,		483,488.28
Premiums and offsets to outlays paid to sinking funds,		—
Debt (from sinking funds),		—
Bonds refunded, current year,		—
Temporary loans,		450,000.00
Agency and trust,		181,558.68
Total payments,		\$2,267,618.48
<i>Balance on hand, end of year,</i>		<i>134,119.37</i>
GRAND TOTAL,		\$2,401,737.85

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 1.**

RECEIPTS.	Hyde Park POPULATION 14,510	Leominster POPULATION 14,297	Westfield POPULATION 13,611	Clinton POPULATION 13,105
REVENUE.	\$236,292.79	\$293,502.30	\$303,085.69	\$207,182.29
General,	217,136.50	206,651.06	178,031.93	160,307.35
<i>Taxes,</i>	<i>213,841.00</i>	<i>204,197.99</i>	<i>153,513.10</i>	<i>142,407.59</i>
Property and poll,	205,704.45	186,339.03	137,712.11	136,974.41
Corporation, bank, etc.,	8,136.55	17,858.96	15,800.99	5,433.18
<i>Licenses and permits,</i>	<i>224.00</i>	<i>413.00</i>	<i>15,027.00</i>	<i>15,165.00</i>
<i>Fines and forfeits,</i>	<i>1,920.26</i>	<i>824.68</i>	<i>2,196.84</i>	<i>1,116.97</i>
<i>Grants and gifts,</i>	<i>1,151.24</i>	<i>1,215.39</i>	<i>7,294.99</i>	<i>1,617.80</i>
For expenses,	1,151.24	1,215.39	7,294.99	1,617.80
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	19,156.29	86,851.24	125,053.76	46,874.93
<i>Special assessments,</i>	<i>5,803.05</i>	<i>7,216.78</i>	<i>2,664.09</i>	<i>2,035.66</i>
To meet expenses,	4,828.18	7,216.78	2,169.09	520.27
To meet outlays,	974.87	—	495.00	1,515.39
<i>Privileges,</i>	<i>1,200.72</i>	<i>3,657.99</i>	<i>1,632.04</i>	<i>1,294.21</i>
<i>Departmental,</i>	<i>3,889.73</i>	<i>11,026.77</i>	<i>11,630.80</i>	<i>6,213.28</i>
General government,	—	1,892.76	368.89	2,154.05
Protection of life and property,	—	63.11	12.00	553.33
Health and sanitation,	435.75	2,323.77	261.94	—
Highways and bridges,	—	87.00	39.44	74.56
Charities,	963.97	2,987.66	2,421.46	463.09
Soldiers' benefits,	2,132.00	2,607.00	6,806.00	1,802.00
Education,	—	860.36	1,711.07	1,012.75
Libraries,	358.01	199.41	—	153.50
Recreation,	—	—	—	—
Unclassified,	—	5.70	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>60,914.56</i>	<i>107,397.68</i>	<i>34,291.17</i>
Electric light,	—	—	71,251.67	—
Water,	—	60,095.56	36,146.01	34,291.17
All other,	—	819.00	—	—
<i>Cemeteries,</i>	<i>3,624.14</i>	<i>—</i>	<i>—</i>	<i>1,822.65</i>
<i>Interest,</i>	<i>4,638.65</i>	<i>4,035.14</i>	<i>1,679.15</i>	<i>1,217.96</i>
NON-REVENUE.	\$188,119.10	\$229,719.37	\$48,578.73	\$230,318.98
Offsets to outlays,	—	1,257.05	4,043.73	26,254.24
<i>Departmental,</i>	<i>—</i>	<i>1,142.75</i>	<i>811.58</i>	<i>25,863.47</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>114.30</i>	<i>3,232.15</i>	<i>390.77</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	163,009.45	191,800.00	15,000.00	76,200.00
<i>Loans, general purposes,</i>	<i>62,500.00</i>	<i>25,700.00</i>	<i>15,000.00</i>	<i>9,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>100,000.00</i>	<i>166,100.00</i>	<i>—</i>	<i>66,700.00</i>
<i>Premiums,</i>	<i>509.45</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	10,000.00	—	100,000.00
Agency and trust,	25,109.65	26,662.32	29,535.00	27,864.74
<i>Taxes and licenses for State,</i>	<i>16,287.42</i>	<i>13,890.52</i>	<i>19,855.86</i>	<i>16,295.50</i>
<i>Taxes for county,</i>	<i>8,781.43</i>	<i>10,875.00</i>	<i>9,679.64</i>	<i>8,407.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>—</i>	<i>1,886.80</i>	<i>—</i>	<i>1,962.24</i>
<i>Private trust funds and accounts,</i>	<i>40.80</i>	<i>10.00</i>	<i>—</i>	<i>1,200.00</i>
RECAPITULATION.				
Revenue,	\$236,292.79	\$293,502.30	\$303,085.69	\$207,182.29
For current charges,	235,317.92	293,502.30	302,590.69	205,666.90
For outlays,	974.87	—	495.00	1,515.39
Offsets to outlays,	—	1,257.05	4,043.73	26,254.24
Municipal indebtedness,	163,009.45	191,800.00	15,000.00	76,200.00
From sinking funds,	—	10,000.00	—	100,000.00
Agency and trust,	25,109.65	26,662.32	29,535.00	27,864.74
Total receipts,	\$424,411.89	\$523,221.67	\$351,664.42	\$437,501.27
Balance on hand, beginning of year,	17,269.53	28,420.14	72,779.87	15,429.26
GRAND TOTAL,	\$441,681.42	\$551,641.81	\$424,444.29	\$452,930.53

¹ Includes \$38,501.12 from gas.

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 1.

PAYMENTS.	Hyde Park POPULATION 14,510	Leominster POPULATION 14,297	Westfield POPULATION 13,611	Clinton POPULATION 13,105
Maintenance,	\$202,814.53	\$214,820.06	\$216,367.32	\$162,042.47
<i>Departmental,</i>	<i>200,422.64</i>	<i>200,072.01</i>	<i>168,532.34</i>	<i>149,222.68</i>
General government,	14,681.03	12,402.94	9,074.75	12,225.52
Protection of life and property,	34,507.14	37,493.07	21,207.30	32,971.82
Health and sanitation,	22,185.69	14,118.68	8,165.19	3,356.76
Highways and bridges,	40,908.24	44,205.69	29,136.15	29,539.45
Charities,	10,468.97	13,622.72	14,842.87	9,245.25
Soldiers' benefits,	2,395.00	3,565.25	7,677.75	2,183.00
Education,	64,838.02	67,269.29	71,258.71	50,557.94
Libraries,	5,548.93	3,985.86	4,405.66	5,896.96
Recreation,	2,475.87	883.45	528.15	1,782.99
Unclassified,	2,413.75	2,525.06	2,035.81	1,462.99
<i>Public service enterprises,</i>	<i>212.13</i>	<i>10,552.49</i>	<i>47,969.63</i>	<i>9,498.76</i>
Electric light,	—	—	¹ 42,630.95	—
Water,	212.13	10,441.89	5,288.68	9,498.76
All other,	—	110.60	—	—
<i>Cemeteries,</i>	<i>2,179.76</i>	<i>4,195.56</i>	<i>65.35</i>	<i>3,321.03</i>
Interest,	31,006.37	31,699.35	15,284.00	19,986.15
<i>Loans, general purposes,</i>	<i>30,308.76</i>	<i>22,566.85</i>	<i>7,434.00</i>	<i>8,021.15</i>
<i>Loans, public service enterprises,</i>	<i>697.61</i>	<i>9,132.50</i>	<i>7,850.00</i>	<i>11,965.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	43,206.47	57,578.58	61,733.97	18,508.95
<i>Departmental,</i>	<i>43,206.47</i>	<i>49,698.00</i>	<i>23,284.49</i>	<i>17,198.18</i>
General government,	—	—	—	780.41
Protection of life and property,	10,534.00	7,855.00	—	2,940.00
Health and sanitation,	26,664.19	21,202.94	13,788.86	3,937.82
Highways and bridges,	6,008.28	10,191.50	9,435.33	9,231.15
Charities,	—	—	—	—
Education,	—	10,448.56	60.30	308.80
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	<i>6,311.66</i>	<i>38,449.48</i>	<i>1,310.77</i>
Electric light,	—	—	² 31,204.78	—
Water,	—	6,311.66	7,244.70	1,310.77
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,568.92</i>	—	—
Municipal indebtedness,	111,646.33	150,858.27	38,229.78	176,825.00
<i>From sinking funds,</i>	—	<i>10,000.00</i>	—	<i>100,000.00</i>
<i>From revenue,</i>	<i>26,646.33</i>	<i>6,658.27</i>	<i>38,229.78</i>	<i>4,525.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>85,000.00</i>	<i>134,200.00</i>	—	<i>72,300.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	—	26,100.00	—	9,500.00
<i>From revenue,</i>	—	<i>26,100.00</i>	—	<i>9,500.00</i>
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	25,068.85	26,652.32	29,535.25	26,606.19
<i>Taxes and licenses for State,</i>	<i>16,287.42</i>	<i>19,890.52</i>	<i>19,855.61</i>	<i>16,296.50</i>
<i>Taxes for county,</i>	<i>8,781.43</i>	<i>10,875.00</i>	<i>9,679.64</i>	<i>8,407.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	—	<i>1,886.80</i>	—	<i>1,903.69</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$260,467.23	\$279,277.68	\$269,881.10	\$196,053.62
Maintenance and interest,	233,820.90	246,519.41	231,651.32	182,028.62
Debt,	26,646.33	6,658.27	38,229.78	4,525.00
Sinking funds,	—	26,100.00	—	9,500.00
Outlays,	43,206.47	57,578.58	61,733.97	18,508.95
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	10,000.00	—	100,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	85,000.00	134,200.00	—	72,300.00
Agency and trust,	25,068.85	26,652.32	29,535.25	26,606.19
Total payments,	\$413,742.55	\$507,708.58	\$361,150.32	\$413,468.76
<i>Balance on hand, end of year,</i>	<i>27,938.87</i>	<i>43,933.23</i>	<i>63,293.97</i>	<i>39,461.77</i>
GRAND TOTAL,	\$441,681.42	\$551,641.81	\$424,444.29	\$452,920.53

¹ Includes \$27,763.39 for gas.² Includes \$23,634.61 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 2.

RECEIPTS.	Peabody POPULATION 13,098	Attleborough POPULATION 12,702	Revere POPULATION 12,659	Adams POPULATION 12,486
REVENUE.	\$319,822.24	\$286,388.77	\$382,743.28	\$117,386.07
General,	193,999.45	234,150.65	296,871.06	109,686.77
Taxes,	189,849.74	193,932.52	238,719.06	93,595.21
Property and poll,	178,563.56	186,779.76	284,010.15	82,176.30
Corporation, bank, etc.,	11,286.18	7,152.76	4,708.91	11,418.91
Licenses and permits,	216.75	1,246.00	6,929.40	13,941.25
Fines and forfeits,	2,748.14	990.46	1,222.60	879.35
Grants and gifts,	1,184.78	37,981.67	—	1,270.96
For expenses,	1,184.78	2,790.08	—	1,270.96
For outlays,	—	35,191.59	—	—
All other,	.04	—	—	—
Commercial,	125,822.79	52,238.12	85,872.22	7,699.30
Special assessments,	17,989.06	1,939.26	9,214.26	—
To meet expenses,	17,989.06	—	8,613.45	—
To meet outlays,	—	1,939.26	600.81	—
Privileges,	2,460.60	2,460.90	3,821.21	983.27
Departmental,	19,418.42	7,414.40	8,669.46	5,370.10
General government,	1,470.07	—	631.08	622.15
Protection of life and property,	4,666.14	107.85	63.61	—
Health and sanitation,	3.13	89.14	4,154.82	234.00
Highways and bridges,	274.40	1,105.24	414.00	108.73
Charities,	6,374.89	2,256.13	923.45	1,840.88
Soldiers' benefits,	6,080.25	2,882.00	2,302.00	1,915.15
Education,	369.54	808.57	55.50	516.55
Libraries,	—	—	25.00	132.64
Recreation,	25.00	165.47	—	—
Unclassified,	155.00	—	—	—
Public service enterprises,	73,574.45	39,360.68	55,788.13	—
Electric light,	23,644.81	—	—	—
Water,	54,918.64	39,360.68	55,788.13	—
All other,	11.00	—	—	—
Cemeteries,	1,792.00	—	—	1,326.73
Interest,	5,588.26	1,062.88	8,479.16	19.20
NON-REVENUE.	\$475,817.42	\$162,914.64	\$378,841.83	\$121,503.00
Offsets to outlays,	8,962.76	1,122.80	11,946.83	880.06
Departmental,	7,904.11	1,122.80	10,834.42	880.06
Public service enterprises,	1,058.65	—	1,112.41	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	441,267.85	129,600.00	352,175.00	97,000.00
Loans, general purposes,	225,000.00	—	62,175.00	20,000.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	37,000.00
Temporary loans (including tax loans),	190,000.00	129,600.00	290,000.00	40,000.00
Premiums,	1,170.00	—	—	—
Unpaid warrants or orders, current year,	25,097.85	—	—	—
From sinking funds,	—	—	—	—
Agency and trust,	25,586.81	32,191.84	14,720.00	23,622.94
Taxes and licenses for State,	13,796.87	15,921.91	14,720.00	14,471.54
Taxes for county,	10,447.18	16,230.93	—	9,151.40
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	1,342.76	39.00	—	—
Private trust funds and accounts,	—	—	—	—
RECAPITULATION.				
Revenue,	\$319,822.24	\$286,388.77	\$382,743.28	\$117,386.07
For current charges,	319,822.24	249,257.92	382,142.47	117,386.07
For outlays,	—	37,130.85	600.81	—
Offsets to outlays,	8,962.76	1,122.80	11,946.83	880.06
Municipal indebtedness,	441,267.85	129,600.00	352,175.00	97,000.00
From sinking funds,	—	—	—	—
Agency and trust,	25,586.81	32,191.84	14,720.00	23,622.94
Total receipts,	\$795,639.66	\$449,303.41	\$761,585.11	\$238,839.07
Balance on hand, beginning of year,	105,116.91	39,961.08	48,267.72	1,951.35
GRAND TOTAL,	\$900,756.57	\$489,264.49	\$809,852.83	\$240,840.42

Graded According to Population of 1905 — Continued.

GROUP 2.

PAYMENTS.	Peabody POPULATION 13,098	Attleborough POPULATION 12,702	Revere POPULATION 12,659	Adams POPULATION 12,486
Maintenance,	\$214,036.78	\$184,255.35	\$232,919.37	\$101,913.20
<i>Departmental,</i>	<i>167,313.16</i>	<i>169,099.82</i>	<i>221,471.10</i>	<i>101,039.11</i>
General government,	14,048.18	9,743.78	17,951.22	5,776.82
Protection of life and property,	39,943.49	22,402.38	46,654.95	11,475.78
Health and sanitation,	5,672.69	3,297.86	20,252.28	5,062.54
Highways and bridges,	17,945.55	36,016.06	36,111.48	13,115.15
Charities,	23,498.83	9,622.17	5,842.14	13,683.92
Soldiers' benefits,	10,710.21	6,073.54	3,549.94	2,600.23
Education,	53,469.11	70,358.12	79,285.34	44,892.55
Libraries,	—	4,685.63	3,125.75	3,529.95
Recreation,	643.80	6,034.47	5,847.45	125.00
Unclassified,	1,381.30	865.81	2,850.55	777.17
<i>Public service enterprises,</i>	<i>45,868.97</i>	<i>15,155.53</i>	<i>11,448.27</i>	—
Electric light,	28,026.44	—	—	—
Water,	15,668.54	15,155.53	11,448.27	—
All other,	173.99	—	—	—
<i>Cemeteries,</i>	<i>2,854.65</i>	—	—	874.09
Interest,	29,927.84	27,700.87	59,385.71	2,606.04
<i>Loans, general purposes,</i>	<i>16,907.84</i>	<i>9,405.87</i>	<i>35,586.67</i>	<i>2,606.04</i>
<i>Loans, public service enterprises,</i>	<i>13,020.00</i>	<i>18,295.00</i>	<i>23,799.04</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	295,278.12	93,284.52	138,813.57	18,726.88
<i>Departmental,</i>	<i>264,469.51</i>	<i>65,048.90</i>	<i>132,148.40</i>	<i>18,726.88</i>
General government,	7,989.22	—	375.00	375.00
Protection of life and property,	1,309.45	710.23	17,390.92	—
Health and sanitation,	234,411.66	2,610.47	19,786.97	200.00
Highways and bridges,	2,318.88	14,665.45	10,365.03	2,656.60
Charities,	—	—	—	—
Education,	18,440.30	1,425.63	84,230.48	15,495.28
Libraries,	—	35,355.32	—	—
Recreation,	—	264.25	—	—
Unclassified,	—	17.55	—	—
<i>Public service enterprises,</i>	<i>30,808.61</i>	<i>38,235.62</i>	<i>6,665.17</i>	—
Electric light,	3,118.69	—	—	—
Water,	27,489.42	38,235.62	6,665.17	—
All other,	200.50	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	227,386.31	109,859.74	290,130.01	77,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>32,000.00</i>	<i>17,759.74</i>	<i>67,130.01</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	37,000.00
<i>Temporary loans (including tax loans),</i>	<i>180,000.00</i>	<i>82,100.00</i>	<i>223,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>15,386.31</i>	—	—	—
To sinking funds,	800.00	12,600.00	—	—
<i>From revenue,</i>	<i>800.00</i>	<i>12,600.00</i>	—	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	25,230.24	32,152.84	14,720.00	23,622.94
<i>Taxes and licenses for State,</i>	<i>13,796.62</i>	<i>15,921.91</i>	<i>14,720.00</i>	<i>14,471.54</i>
<i>Taxes for county,</i>	<i>10,447.18</i>	<i>16,230.93</i>	—	<i>9,151.40</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>986.44</i>	—	—	—
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$276,764.62	\$242,315.96	\$359,435.09	\$104,519.24
Maintenance and interest,	243,964.62	211,956.22	292,305.08	104,519.24
Debt,	32,000.00	17,759.74	67,130.01	—
Sinking funds,	800.00	12,600.00	—	—
Outlays,	295,278.12	93,284.52	138,813.57	18,726.88
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	37,000.00
Temporary loans,	195,386.31	92,100.00	223,000.00	40,000.00
Agency and trust,	25,230.24	32,152.84	14,720.00	23,622.94
Total payments,	\$792,659.29	\$459,853.32	\$735,968.66	\$223,869.06
<i>Balance on hand, end of year,</i>	<i>108,097.28</i>	<i>29,411.17</i>	<i>73,884.17</i>	<i>16,971.36</i>
GRAND TOTAL,	\$900,756.57	\$489,264.49	\$809,852.83	\$240,840.42

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 3.

RECEIPTS.	Milford POPULATION 12,105	Gardner POPULATION 12,012	Weymouth POPULATION 11,585	Frammingham POPULATION 11,548
REVENUE.	\$152,460.17	\$214,969.77	\$232,697.96	\$262,386.45
General,	136,111.08	140,463.06	164,046.39	187,633.72
<i>Taxes,</i>	<i>118,402.89</i>	<i>138,623.58</i>	<i>162,095.75</i>	<i>184,755.77</i>
Property and poll,	115,251.67	134,565.71	155,601.98	160,412.55
Corporation, bank, etc.,	3,151.22	4,057.87	6,493.77	24,343.22
<i>Licenses and permits,</i>	<i>14,958.75</i>	<i>319.50</i>	<i>49.00</i>	<i>61.25</i>
<i>Fines and forfeits,</i>	<i>683.84</i>	<i>484.66</i>	<i>568.87</i>	<i>675.93</i>
<i>Grants and gifts,</i>	<i>2,065.60</i>	<i>1,035.32</i>	<i>1,333.27</i>	<i>2,140.77</i>
For expenses,	2,065.60	1,035.32	1,333.27	2,140.77
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	16,349.09	74,506.71	68,651.57	74,752.73
<i>Special assessments,</i>	<i>718.77</i>	<i>14,376.36</i>	<i>734.92</i>	<i>1,801.62</i>
To meet expenses,	621.76	14,376.36	734.92	1,801.62
To meet outlays,	97.01	—	—	—
<i>Privileges,</i>	<i>959.43</i>	<i>216.81</i>	<i>3,458.41</i>	<i>1,658.44</i>
<i>Departmental,</i>	<i>11,096.62</i>	<i>8,759.75</i>	<i>20,011.77</i>	<i>9,741.44</i>
General government,	1,079.41	653.40	192.93	128.50
Protection of life and property,	113.92	112.56	2,057.45	1,321.69
Health and sanitation,	—	2,398.26	—	1,089.60
Highways and bridges,	129.21	654.23	242.50	50.00
Charities,	4,034.31	2,881.32	6,716.52	1,859.69
Soldiers' benefits,	5,430.00	1,731.00	9,669.64	4,662.00
Education,	127.10	193.00	108.00	557.35
Libraries,	89.67	87.98	979.73	72.61
Recreation,	—	40.00	45.00	—
Unclassified,	93.00	8.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>44,047.42</i>	<i>40,768.07</i>	<i>48,797.89</i>
Electric light,	—	—	—	—
Water,	—	44,047.42	40,768.07	48,797.89
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>706.73</i>	<i>2,080.00</i>	<i>—</i>	<i>2,726.35</i>
<i>Interest,</i>	<i>2,867.54</i>	<i>4,996.37</i>	<i>3,678.40</i>	<i>10,026.99</i>
NON-REVENUE.	\$166,893.65	\$118,975.76	\$278,406.58	\$281,478.57
Offsets to outlays,	—	469.91	8,081.65	146.24
<i>Departmental,</i>	<i>—</i>	<i>129.43</i>	<i>5,911.84</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>340.48</i>	<i>2,169.81</i>	<i>146.24</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	139,875.00	99,502.00	201,000.00	254,032.50
<i>Loans, general purposes,</i>	<i>95,275.00</i>	<i>500.00</i>	<i>55,000.00</i>	<i>14,770.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>30,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>44,100.00</i>	<i>99,000.00</i>	<i>140,000.00</i>	<i>209,262.50</i>
<i>Premiums,</i>	<i>500.00</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	—	50,000.00	—
Agency and trust,	27,018.65	19,003.85	19,324.93	27,299.83
<i>Taxes and licenses for State,</i>	<i>19,374.65</i>	<i>11,313.36</i>	<i>9,310.29</i>	<i>15,795.51</i>
<i>Taxes for county,</i>	<i>7,369.00</i>	<i>7,584.00</i>	<i>4,951.23</i>	<i>10,904.32</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>275.00</i>	<i>106.49</i>	<i>5,042.78</i>	<i>600.00</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>20.63</i>	<i>—</i>
RECAPITULATION.				
Revenue,	\$152,460.17	\$214,969.77	\$232,697.96	\$262,386.45
For current charges,	152,363.16	214,969.77	232,697.96	262,386.45
For outlays,	97.01	—	—	—
Offsets to outlays,	—	469.91	8,081.65	146.24
Municipal indebtedness,	139,875.00	99,502.00	201,000.00	254,032.50
From sinking funds,	—	—	50,000.00	—
Agency and trust,	27,018.65	19,003.85	19,324.93	27,299.83
Total receipts,	\$319,353.82	\$333,945.53	\$511,104.54	\$543,865.02
<i>Balance on hand, beginning of year,</i>	<i>41,642.96</i>	<i>24,999.93</i>	<i>1,853.34</i>	<i>46,652.06</i>
GRAND TOTAL,	\$360,996.78	\$358,945.46	\$512,957.88	\$590,517.08

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 3.

PAYMENTS.	Milford POPULATION 12,105	Gardner POPULATION 12,012	Weymouth POPULATION 11,585	Frammingham POPULATION 11,548
Maintenance,	\$126,540.13	\$158,411.44	\$168,414.08	\$193,350.99
<i>Departmental,</i>	<i>135,473.73</i>	<i>157,889.46</i>	<i>156,855.00</i>	<i>168,681.80</i>
General government,	8,341.35	8,158.19	12,717.50	10,753.78
Protection of life and property,	22,659.79	26,837.57	22,255.81	35,164.79
Health and sanitation,	1,356.60	7,619.45	578.05	9,522.69
Highways and bridges,	23,982.41	27,781.14	22,692.13	28,443.19
Charities,	15,094.66	11,801.08	18,342.93	11,791.23
Soldiers' benefits,	8,849.00	4,030.17	14,112.30	7,589.13
Education,	39,926.99	47,788.91	53,771.39	58,141.65
Libraries,	1,615.88	2,046.83	5,185.83	4,411.55
Recreation,	488.51	781.02	1,796.42	754.00
Unclassified,	3,158.54	1,045.10	3,402.64	2,109.79
<i>Public service enterprises,</i>	<i>—</i>	<i>17,767.65</i>	<i>11,559.08</i>	<i>21,752.42</i>
Electric light,	—	—	—	—
Water,	—	17,767.65	11,559.08	21,752.42
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,066.40</i>	<i>2,754.33</i>	<i>—</i>	<i>2,916.77</i>
Interest,	9,514.04	22,707.20	32,308.34	41,457.75
<i>Loans, general purposes,</i>	<i>9,514.04</i>	<i>11,157.20</i>	<i>13,403.34</i>	<i>23,997.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>11,550.00</i>	<i>18,905.00</i>	<i>17,460.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	120,301.59	37,521.04	97,011.16	103,852.84
<i>Departmental,</i>	<i>120,301.59</i>	<i>31,096.90</i>	<i>88,797.86</i>	<i>92,201.42</i>
General government,	—	—	14,630.31	101.00
Protection of life and property,	1,044.44	1,835.00	—	495.75
Health and sanitation,	116,957.41	18,898.08	—	14,836.56
Highways and bridges,	1,819.74	9,410.45	22,644.05	1,435.68
Charities,	480.00	—	—	—
Education,	—	953.37	51,523.50	75,332.43
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>6,424.14</i>	<i>8,213.30</i>	<i>11,451.42</i>
Electric light,	—	—	—	—
Water,	—	6,424.14	8,213.30	11,451.42
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>200.00</i>
Municipal indebtedness,	55,950.00	100,700.00	178,579.33	144,840.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>From revenue,</i>	<i>14,250.00</i>	<i>23,200.00</i>	<i>7,974.12</i>	<i>31,100.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>41,700.00</i>	<i>77,500.00</i>	<i>120,605.21</i>	<i>113,740.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds,	—	—	13,232.79	9,848.46
<i>From revenue,</i>	<i>—</i>	<i>—</i>	<i>13,232.79</i>	<i>9,848.46</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	27,018.65	19,003.85	19,324.93	27,299.83
<i>Taxes and licenses for State,</i>	<i>19,374.65</i>	<i>11,313.36</i>	<i>9,310.29</i>	<i>15,795.51</i>
<i>Taxes for county,</i>	<i>7,369.00</i>	<i>7,584.00</i>	<i>4,951.23</i>	<i>10,904.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>275.00</i>	<i>106.49</i>	<i>5,042.78</i>	<i>600.00</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>20.63</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$150,304.17	\$204,318.64	\$221,929.33	\$275,757.20
Maintenance and interest,	136,054.17	181,118.64	200,722.42	234,808.74
Debt,	14,250.00	23,200.00	7,974.12	31,100.00
Sinking funds,	—	—	13,232.79	9,848.46
Outlays,	120,301.59	37,521.04	97,011.16	103,852.84
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	50,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	41,700.00	77,500.00	120,605.21	113,740.00
Agency and trust,	27,018.65	19,003.85	19,324.93	27,299.83
Total payments,	\$339,324.41	\$338,343.53	\$508,870.63	\$520,649.87
<i>Balance on hand, end of year,</i>	<i>21,672.37</i>	<i>20,601.93</i>	<i>4,087.25</i>	<i>69,867.21</i>
GRAND TOTAL,	\$360,996.78	\$358,945.46	\$512,957.88	\$590,517.08

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Watertown POPULATION 11,258	Plymouth POPULATION 11,119	Southbridge POPULATION 11,000	Wakefield POPULATION 10,268
REVENUE.	\$321,506.38	\$205,815.66	\$125,594.17	\$275,543.31
General,	249,656.88	163,248.83	118,658.79	164,130.95
<i>Taxes,</i>	<i>247,290.74</i>	<i>158,556.89</i>	<i>105,431.99</i>	<i>152,749.39</i>
Property and poll,	223,488.63	148,917.72	97,133.22	147,705.19
Corporation, bank, etc.,	23,802.11	9,639.17	8,248.77	12,044.20
<i>Licenses and permits,</i>	<i>2.00</i>	<i>712.60</i>	<i>11,498.00</i>	<i>373.50</i>
<i>Fines and forfeits,</i>	<i>1,554.53</i>	<i>1,523.61</i>	<i>742.00</i>	<i>487.35</i>
<i>Grants and gifts,</i>	<i>809.61</i>	<i>2,455.73</i>	<i>996.80</i>	<i>3,820.71</i>
For expenses,	809.61	2,455.73	996.80	1,070.71
For outlays,	—	—	—	2,150.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	71,849.50	42,566.83	6,925.38	111,512.36
<i>Special assessments,</i>	<i>5,412.62</i>	<i>194.11</i>	<i>561.11</i>	<i>2,671.35</i>
To meet expenses,	5,412.62	194.11	—	2,671.99
To meet outlays,	—	—	561.11	—
<i>Privileges,</i>	<i>3,460.10</i>	<i>226.92</i>	<i>822.73</i>	<i>3,000.63</i>
<i>Departmental,</i>	<i>12,490.60</i>	<i>8,175.41</i>	<i>4,816.92</i>	<i>15,733.42</i>
General government,	647.50	25.10	543.00	738.35
Protection of life and property,	4,099.82	146.85	56.49	4,434.72
Health and sanitation,	1,976.24	—	156.36	964.77
Highways and bridges,	2,109.52	1,043.40	557.20	114.49
Charities,	2,042.15	1,798.79	1,302.08	3,062.30
Soldiers' benefits,	1,366.00	4,987.00	1,334.00	4,053.00
Education,	94.00	42.10	673.16	2,197.50
Libraries,	155.37	—	110.63	83.29
Recreation,	—	39.00	—	85.00
Unclassified,	—	93.17	84.00	—
<i>Public service enterprises,</i>	<i>46,151.00</i>	<i>30,412.12</i>	<i>—</i>	<i>85,511.96</i>
Electric light,	—	—	—	150,409.90
Water,	46,108.25	30,241.12	—	35,102.06
All other,	42.75	171.00	—	—
<i>Cemeteries,</i>	<i>1,174.75</i>	<i>1,718.63</i>	<i>—</i>	<i>259.00</i>
<i>Interest,</i>	<i>3,160.43</i>	<i>1,839.64</i>	<i>724.62</i>	<i>4,335.36</i>
NON-REVENUE.	\$469,321.76	\$199,132.92	\$73,444.49	\$265,577.32
Offsets to outlays,	18,754.01	1,823.23	10,150.00	1,794.10
<i>Departmental,</i>	<i>17,452.61</i>	<i>1,823.23</i>	<i>10,150.00</i>	<i>1,374.52</i>
<i>Public service enterprises,</i>	<i>1,301.40</i>	<i>—</i>	<i>—</i>	<i>419.58</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	421,533.86	168,079.20	45,042.20	244,421.36
<i>Loans, general purposes,</i>	<i>67,500.00</i>	<i>45,000.00</i>	<i>—</i>	<i>19,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>24,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>330,000.00</i>	<i>98,000.00</i>	<i>45,000.00</i>	<i>224,000.00</i>
<i>Premiums,</i>	<i>33.86</i>	<i>79.20</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>42.20</i>	<i>1,421.36</i>
From sinking funds,	—	—	—	—
Agency and trust,	29,033.89	29,230.49	18,252.29	19,361.86
<i>Taxes and licenses for State,</i>	<i>15,106.38</i>	<i>16,012.89</i>	<i>11,670.29</i>	<i>10,387.82</i>
<i>Taxes for county,</i>	<i>12,986.37</i>	<i>12,071.41</i>	<i>6,082.00</i>	<i>8,857.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>941.14</i>	<i>1,146.09</i>	<i>500.00</i>	<i>41.49</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.00</i>
RECAPITULATION.				
Revenue,	\$321,506.38	\$205,815.66	\$125,594.17	\$275,543.31
For current charges,	321,506.38	205,815.66	125,033.06	273,493.31
For outlays,	—	—	561.11	2,150.00
Offsets to outlays,	18,754.01	1,823.23	10,150.00	1,794.10
Municipal indebtedness,	421,533.86	168,079.20	45,042.20	244,421.36
From sinking funds,	—	—	—	—
Agency and trust,	29,033.89	29,230.49	18,252.29	19,361.86
Total receipts,	\$790,828.14	\$404,948.58	\$199,038.66	\$541,220.63
Balance on hand, beginning of year,	11,417.91	5,307.02	8,228.17	12,056.12
GRAND TOTAL,	\$802,246.05	\$410,255.60	\$207,266.83	\$553,276.75

¹ Includes gas, amount not specified.

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 4.

PAYMENTS.	Watertown POPULATION 11,258	Plymouth POPULATION 11,119	Southbridge POPULATION 11,000	Wakefield POPULATION 10,268
Maintenance,	\$200,747.07	\$160,177.99	\$95,490.94	\$212,643.24
<i>Departmental,</i>	<i>189,855.31</i>	<i>143,877.26</i>	<i>94,383.64</i>	<i>142,732.54</i>
General government,	12,709.20	8,264.41	7,166.08	7,916.36
Protection of life and property,	42,022.12	22,394.46	16,786.92	27,823.16
Health and sanitation,	15,247.78	2,494.19	2,731.98	6,290.78
Highways and bridges,	41,592.68	35,713.78	20,212.29	14,225.05
Charities,	10,423.23	10,974.95	10,332.46	10,988.31
Soldiers' benefits,	1,863.00	8,473.41	2,986.16	8,293.00
Education,	51,570.43	49,496.17	28,416.83	59,258.58
Libraries,	6,367.77	1,500.00	3,110.05	2,044.04
Recreation,	3,803.49	1,595.49	270.00	3,513.45
Unclassified,	4,255.61	2,970.40	2,370.87	2,429.81
<i>Public service enterprises,</i>	<i>8,268.08</i>	<i>13,016.39</i>	—	<i>69,080.11</i>
Electric light,	—	—	—	¹ 52,383.82
Water,	8,246.70	12,733.49	—	16,696.29
All other,	21.38	282.90	—	—
<i>Cemeteries,</i>	<i>2,623.68</i>	<i>3,284.34</i>	<i>1,107.30</i>	<i>780.59</i>
Interest,	60,684.35	15,127.61	4,745.30	38,819.26
<i>Loans, general purposes,</i>	<i>39,222.40</i>	<i>10,188.62</i>	<i>4,745.30</i>	<i>23,778.76</i>
<i>Loans, public service enterprises,</i>	<i>21,461.95</i>	<i>4,938.99</i>	—	<i>14,990.50</i>
<i>Loans, cemeteries,</i>	—	—	—	<i>50.00</i>
Outlays,	126,678.99	83,210.05	21,146.98	38,464.83
<i>Departmental,</i>	<i>116,680.47</i>	<i>55,860.46</i>	<i>21,146.98</i>	<i>20,143.61</i>
General government,	4,619.87	—	—	145.00
Protection of life and property,	—	8,780.45	—	6,655.28
Health and sanitation,	13,498.16	2,982.74	18,126.33	1,833.32
Highways and bridges,	97,787.91	44,097.26	2,418.03	8,024.87
Charities,	—	—	602.62	—
Education,	192.80	—	—	2,990.59
Libraries,	123.00	—	—	494.55
Recreation,	458.73	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,998.52</i>	<i>27,349.60</i>	—	<i>18,321.22</i>
Electric light,	—	—	—	¹ 9,116.79
Water,	9,998.52	27,349.60	—	9,204.43
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	370,571.22	117,559.91	50,779.00	240,353.46
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>46,571.22</i>	<i>27,559.91</i>	<i>17,895.00</i>	<i>43,636.14</i>
<i>Bonds refunded, current year,</i>	<i>24,000.00</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>300,000.00</i>	<i>90,000.00</i>	<i>31,000.00</i>	<i>195,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	1,884.00	1,717.32
To sinking funds,	—	—	750.00	—
<i>From revenue,</i>	—	—	750.00	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	29,027.73	29,230.49	18,252.04	19,360.93
<i>Taxes and licenses for State,</i>	<i>15,106.38</i>	<i>16,012.99</i>	<i>11,670.04</i>	<i>10,387.82</i>
<i>Taxes for county,</i>	<i>12,936.37</i>	<i>12,071.41</i>	<i>6,082.00</i>	<i>8,857.55</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>934.98</i>	<i>1,146.09</i>	<i>500.00</i>	<i>40.56</i>
<i>Private trust funds and accounts,</i>	—	—	—	<i>75.00</i>
RECAPITULATION.				
Current charges against revenue,	\$308,002.64	\$202,865.51	\$118,831.24	\$235,098.64
Maintenance and interest,	261,431.42	175,305.60	100,236.24	251,462.50
Debt,	46,571.22	27,559.91	17,895.00	43,636.14
Sinking funds,	—	—	750.00	—
Outlays,	126,678.99	83,210.05	21,146.98	38,464.83
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	24,000.00	—	—	—
Temporary loans,	300,000.00	90,000.00	32,884.00	196,717.32
Agency and trust,	29,027.73	29,230.49	18,252.04	19,360.93
Total payments,	\$787,709.36	\$405,306.05	\$191,164.26	\$549,641.72
<i>Balance on hand, end of year,</i>	<i>14,536.69</i>	<i>4,949.55</i>	<i>16,102.57</i>	<i>3,635.03</i>
GRAND TOTAL,	\$802,246.05	\$410,255.60	\$207,266.83	\$553,276.75

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 5.

RECEIPTS.	Webster POPULATION 10,018	Arlington. POPULATION 9,668	Natick POPULATION 9,609	Greenfield POPULATION 9,156
REVENUE.	\$141,033.80	\$302,227.01	\$180,688.17	\$143,723.28
General,	108,871.18	210,541.56	135,051.35	133,980.53
Taxes,	94,745.50	207,126.55	132,648.94	119,733.28
Property and poll,	59,057.46	180,030.49	124,350.89	103,968.86
Corporation, bank, etc.,	35,688.04	27,096.06	8,298.05	15,764.42
Licenses and permits,	12,729.25	609.00	253.00	12,390.25
Fines and forfeits,	796.21	850.15	253.77	861.50
Grants and gifts,	600.22	1,955.86	1,895.64	995.50
For expenses,	600.22	755.86	1,895.64	995.50
For outlays,	—	1,200.00	—	—
All other,	—	—	—	—
Commercial,	32,162.62	91,685.45	45,636.82	9,742.75
Special assessments,	2,990.46	6,491.11	196.20	—
To meet expenses,	—	5,596.15	—	—
To meet outlays,	2,990.46	894.96	196.20	—
Privileges,	247.83	3,109.11	2,111.86	285.47
Departmental,	4,773.77	25,082.23	22,000.10	9,281.05
General government,	—	474.50	—	1,130.24
Protection of life and property,	100.00	14,662.03	3,038.24	65.33
Health and sanitation,	34.84	2,338.41	7,586.25	436.12
Highways and bridges,	99.13	2,766.66	626.19	1,215.42
Charities,	3,114.05	1,440.56	3,341.58	2,834.41
Soldiers' benefits,	1,057.00	2,136.00	6,553.05	1,946.00
Education,	280.50	85.10	449.71	1,075.68
Libraries,	88.25	226.64	192.08	346.60
Recreation,	—	—	—	55.00
Unclassified,	—	952.33	213.00	176.25
Public service enterprises,	22,493.68	45,652.27	18,968.00	—
Electric light,	—	—	—	—
Water,	22,145.93	45,652.27	18,935.60	—
All other,	347.75	—	32.40	—
Cemeteries,	1,159.29	3,835.25	—	—
Interest,	497.59	7,515.48	2,360.66	176.23
NON-REVENUE.	\$100,857.75	\$164,443.93	\$137,627.54	\$143,041.31
Offsets to outlays,	—	—	5,076.66	3,709.59
Departmental,	—	—	742.00	3,709.59
Public service enterprises,	—	—	4,334.66	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	67,804.18	137,648.74	102,400.00	109,000.00
Loans, general purposes,	11,804.18	9,448.74	10,600.00	44,000.00
Loans, public service enterprises,	—	13,000.00	1,800.00	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	56,000.00	115,200.00	90,000.00	65,000.00
Premiums,	—	—	—	—
Unpaid warrants or orders, current year,	—	—	—	—
From sinking funds,	6,000.00	—	11,000.00	—
Agency and trust,	27,053.57	26,795.19	19,150.88	30,331.72
Taxes and licenses for State,	14,567.62	12,364.92	8,876.57	16,572.37
Taxes for county,	8,657.00	10,692.58	7,234.26	13,658.47
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	3,828.95	3,687.87	3,040.05	—
Private trust funds and accounts,	—	49.82	—	100.88
RECAPITULATION.				
Revenue,	\$141,033.80	\$302,227.01	\$180,688.17	\$143,723.28
For current charges,	138,043.34	300,132.05	180,491.97	143,723.28
For outlays,	2,990.46	2,094.96	196.20	—
Offsets to outlays,	—	—	5,076.66	3,709.59
Municipal indebtedness,	67,804.18	137,648.74	102,400.00	109,000.00
From sinking funds,	6,000.00	—	11,000.00	—
Agency and trust,	27,053.57	26,795.19	19,150.88	30,331.72
Total receipts,	\$241,891.55	\$466,670.94	\$318,315.71	\$286,764.59
Balance on hand, beginning of year,	20,391.96	12,615.62	8,591.63	10,328.28
GRAND TOTAL,	\$262,283.51	\$479,286.56	\$326,907.34	\$297,092.87

Graded According to Population of 1905 — Continued.

GROUP 5.

PAYMENTS.	Webster POPULATION 10,018	Arlington POPULATION 9,668	Natick POPULATION 9,609	Greenfield POPULATION 9,156
Maintenance,	\$89,803.40	\$228,702.55	\$148,752.25	\$103,830.86
<i>Departmental,</i>	<i>83,135.56</i>	<i>200,793.19</i>	<i>137,966.53</i>	<i>103,830.86</i>
General government,	4,859.34	16,236.37	5,875.30	7,306.22
Protection of life and property,	14,290.56	43,296.01	23,901.82	6,687.55
Health and sanitation,	1,867.25	13,922.95	9,287.25	4,995.45
Highways and bridges,	19,427.19	38,606.98	19,798.13	25,805.75
Charities,	10,744.09	8,356.30	14,019.27	7,099.69
Soldiers' benefits,	2,740.31	2,044.00	10,639.55	1,983.48
Education,	26,222.64	62,161.65	48,230.00	44,117.01
Libraries,	1,918.70	6,641.69	4,730.43	3,536.67
Recreation,	659.73	5,553.80	635.47	849.02
Unclassified,	405.75	3,973.44	879.31	1,450.02
<i>Public service enterprises,</i>	<i>5,567.54</i>	<i>23,642.91</i>	<i>10,755.72</i>	—
Electric light,	—	—	—	—
Water,	5,436.52	23,642.91	10,755.72	—
All other,	131.02	—	—	—
<i>Cemeteries,</i>	<i>1,100.30</i>	<i>4,266.45</i>	—	—
Interest,	8,708.29	42,275.44	26,292.55	4,314.85
<i>Loans, general purposes,</i>	<i>4,054.29</i>	<i>20,629.61</i>	<i>20,529.55</i>	<i>4,314.85</i>
<i>Loans, public service enterprises,</i>	<i>4,654.00</i>	<i>21,645.83</i>	<i>5,763.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	32,921.18	23,010.25	18,492.08	50,996.88
<i>Departmental,</i>	<i>29,480.68</i>	<i>20,164.99</i>	<i>14,635.26</i>	<i>50,996.88</i>
General government,	—	1,296.85	—	375.00
Protection of life and property,	—	1,750.00	1,670.00	415.50
Health and sanitation,	3,179.29	4,812.79	6,061.39	3,743.19
Highways and bridges,	8,844.66	11,140.95	5,810.00	12,084.89
Charities,	—	—	—	—
Education,	1,474.61	—	943.87	9,160.05
Libraries,	—	—	—	21,126.18
Recreation,	—	1,164.40	—	4,092.07
Unclassified,	15,982.12	—	150.00	—
<i>Public service enterprises,</i>	<i>3,440.50</i>	<i>2,845.26</i>	<i>3,856.82</i>	—
Electric light,	—	—	—	—
Water,	3,440.50	2,845.26	3,856.82	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	83,000.00	134,912.81	103,600.00	78,000.00
<i>From sinking funds,</i>	<i>6,000.00</i>	—	<i>11,000.00</i>	—
<i>From revenue,</i>	<i>20,000.00</i>	<i>16,912.81</i>	<i>13,600.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>57,000.00</i>	<i>118,000.00</i>	<i>79,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	9,000.00	15,000.00	7,676.92	—
<i>From revenue,</i>	<i>9,000.00</i>	<i>15,000.00</i>	<i>7,676.92</i>	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	24,053.57	26,269.17	18,946.50	30,330.84
<i>Taxes and licenses for State,</i>	<i>14,567.62</i>	<i>12,364.92</i>	<i>8,876.57</i>	<i>16,572.37</i>
<i>Taxes for county,</i>	<i>8,657.00</i>	<i>10,692.58</i>	<i>7,234.26</i>	<i>13,658.47</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>828.95</i>	<i>3,211.67</i>	<i>2,835.67</i>	—
<i>Private trust funds and accounts,</i>	—	—	—	<i>100.00</i>
RECAPITULATION.				
Current charges against revenue,	\$127,511.69	\$302,890.80	\$196,321.72	\$121,145.71
Maintenance and interest,	98,511.69	270,977.99	175,044.80	108,145.71
Debt,	20,000.00	16,912.81	13,600.00	13,000.00
Sinking funds,	9,000.00	15,000.00	7,676.92	—
Outlays,	32,921.18	23,010.25	18,492.08	50,996.88
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	6,000.00	—	11,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	57,000.00	118,000.00	79,000.00	65,000.00
Agency and trust,	24,053.57	26,269.17	18,946.50	30,330.84
Total payments,	\$247,486.44	\$470,170.22	\$323,760.30	\$267,473.43
<i>Balance on hand, end of year,</i>	<i>14,797.07</i>	<i>9,116.34</i>	<i>3,147.04</i>	<i>29,619.44</i>
GRAND TOTAL,	\$262,283.51	\$479,286.56	\$326,907.34	\$297,092.87

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 6.

RECEIPTS.	Danvers POPULATION 9,063	Amesbury POPULATION 8,840	Methuen POPULATION 8,676	Ware POPULATION 8,594
REVENUE.	\$167,879.56	\$125,275.07	\$132,938.31	\$108,389.66
General.	104,155.63	89,058.03	90,645.04	89,491.35
Taxes,	103,098.23	87,531.04	89,293.33	78,483.42
Property and poll,	93,194.51	83,053.82	81,018.89	70,918.51
Corporation, bank, etc.,	9,903.74	4,477.22	8,274.44	7,564.91
Licenses and permits,	61.00	132.50	44.50	9,839.25
Fines and forfeits,	295.02	755.00	316.75	631.50
Grants and gifts,	701.36	639.49	990.46	537.18
For expenses,	701.36	639.49	990.46	537.18
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial.	63,723.93	36,217.04	42,293.27	18,893.31
Special assessments,	710.91	—	3,659.93	582.77
To meet expenses,	710.91	—	3,659.93	582.77
To meet outlays,	—	—	—	—
Privileges,	2,593.55	993.03	2,979.60	225.76
Departmental,	13,449.32	7,063.65	9,793.45	4,233.16
General government,	91.00	1,420.50	549.00	1,336.50
Protection of life and property,	5,306.35	33.65	3,018.73	71.28
Health and sanitation,	67.28	—	23.00	—
Highways and bridges,	18.00	1,314.54	247.43	72.55
Charities,	1,022.87	1,286.21	4,007.69	1,747.90
Soldiers' benefits,	5,872.00	2,777.00	1,388.00	652.00
Education,	1,056.82	195.41	495.17	337.93
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	15.00	41.34	64.43	—
Public service enterprises,	46,534.21	25,984.29	23,912.78	11,256.38
Electric light,	20,629.22	—	—	—
Water,	25,904.99	25,984.29	23,912.78	11,256.38
All other,	—	—	—	—
Cemeteries,	—	150.00	95.00	1,847.12
Interest,	435.94	2,021.07	1,852.51	748.12
NON-REVENUE.	\$95,532.79	\$140,763.15	\$97,954.46	\$39,789.43
Offsets to outlays.	1,420.32	1,050.75	160.00	239.62
Departmental,	—	1,050.75	160.00	239.62
Public service enterprises,	1,420.32	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness.	74,300.00	99,451.10	78,500.00	20,000.00
Loans, general purposes,	6,000.00	27,000.00	1,500.00	—
Loans, public service enterprises,	19,500.00	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	48,000.00	70,000.00	77,000.00	20,000.00
Premiums,	—	—	—	—
Unpaid warrants or orders, current year,	800.00	2,451.10	—	—
From sinking funds,	—	23,000.00	6,000.00	—
Agency and trust.	19,812.47	17,261.30	13,294.46	19,549.81
Taxes and licenses for State,	7,547.80	7,738.63	7,777.24	12,092.22
Taxes for county,	6,605.75	5,919.26	6,017.22	6,357.69
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	5,327.00	3,603.41	—	1,100.00
Private trust funds and accounts,	328.92	—	—	—
RECAPITULATION.				
Revenue,	\$167,879.56	\$125,275.07	\$132,938.31	\$108,389.66
For current charges,	167,879.56	125,275.07	132,938.31	108,389.66
For outlays,	—	—	—	—
Offsets to outlays,	1,420.32	1,050.75	160.00	239.62
Municipal indebtedness,	74,300.00	99,451.10	78,500.00	20,000.00
From sinking funds,	—	23,000.00	6,000.00	—
Agency and trust,	19,812.47	17,261.30	13,294.46	19,549.81
Total receipts,	\$263,412.35	\$266,038.22	\$230,892.77	\$148,179.09
Balance on hand, beginning of year,	6,603.51	14,781.31	14,061.10	14,893.15
GRAND TOTAL,	\$270,015.86	\$280,819.53	\$244,953.87	\$163,072.24

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 6.

PAYMENTS.	Danvers POPULATION 9,063	Amesbury POPULATION 8,840	Methuen POPULATION 8,676	Ware POPULATION 8,594
Maintenance,	\$131,193.01	\$115,678.59	\$108,453.47	\$83,460.22
<i>Departmental,</i>	<i>97,927.73</i>	<i>102,103.21</i>	<i>101,413.82</i>	<i>72,211.09</i>
General government,	6,960.17	8,269.89	5,666.06	5,930.76
Protection of life and property,	17,360.56	23,001.06	16,601.71	4,392.59
Health and sanitation,	2,718.04	1,522.88	8,199.34	4,664.95
Highways and bridges,	12,402.09	22,996.39	20,050.51	12,434.92
Charities,	5,965.77	11,082.97	8,329.12	8,172.34
Soldiers' benefits,	9,277.25	4,206.64	2,584.37	1,088.87
Education,	41,022.37	27,206.35	38,145.50	32,898.13
Libraries,	800.00	2,723.61	—	1,537.18
Recreation,	254.00	275.00	200.00	150.00
Unclassified,	1,167.48	818.42	1,637.21	941.35
<i>Public service enterprises,</i>	<i>33,265.28</i>	<i>13,423.49</i>	<i>7,008.15</i>	<i>8,156.95</i>
Electric light,	19,948.31	—	—	—
Water,	13,316.97	13,423.49	7,008.15	8,156.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>151.89</i>	<i>31.50</i>	<i>3,092.18</i>
Interest,	10,572.85	15,244.25	15,307.89	3,452.66
<i>Loans, general purposes,</i>	<i>4,049.34</i>	<i>4,564.25</i>	<i>7,037.89</i>	<i>2,583.66</i>
<i>Loans, public service enterprises,</i>	<i>6,523.51</i>	<i>10,680.00</i>	<i>8,270.00</i>	<i>869.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,393.54	14,804.35	8,605.57	3,939.31
<i>Departmental,</i>	<i>4,989.85</i>	<i>13,623.35</i>	<i>2,827.60</i>	<i>1,994.88</i>
General government,	—	—	160.00	—
Protection of life and property,	761.35	—	1,290.00	—
Health and sanitation,	—	—	1,377.60	769.75
Highways and bridges,	767.65	—	—	567.72
Charities,	—	—	—	357.41
Education,	3,460.85	13,623.35	—	—
Libraries,	—	—	—	300.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>15,403.69</i>	<i>—</i>	<i>5,777.97</i>	<i>1,944.43</i>
Electric light,	7,743.68	—	—	—
Water,	7,660.01	—	5,777.97	1,944.43
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,181.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	57,263.37	93,375.73	86,025.00	34,580.00
<i>From sinking funds,</i>	<i>—</i>	<i>23,000.00</i>	<i>6,000.00</i>	<i>—</i>
<i>From revenue,</i>	<i>9,250.00</i>	<i>4,600.00</i>	<i>13,025.00</i>	<i>14,580.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	<i>65,000.00</i>	<i>67,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>13.37</i>	<i>775.73</i>	<i>—</i>	<i>—</i>
To sinking funds,	17,850.00	4,072.08	3,000.00	—
<i>From revenue,</i>	<i>17,850.00</i>	<i>4,072.08</i>	<i>3,000.00</i>	<i>—</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	19,812.47	17,261.30	13,294.46	19,549.81
<i>Taxes and licenses for State,</i>	<i>7,547.80</i>	<i>7,738.63</i>	<i>7,277.24</i>	<i>12,092.22</i>
<i>Taxes for county,</i>	<i>6,608.75</i>	<i>5,919.26</i>	<i>6,017.22</i>	<i>6,357.59</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>5,327.00</i>	<i>3,603.41</i>	<i>—</i>	<i>1,100.00</i>
<i>Private trust funds and accounts,</i>	<i>328.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$168,865.86	\$139,594.92	\$139,786.36	\$101,492.88
Maintenance and interest,	141,765.86	130,922.84	123,761.36	86,912.88
Debt,	9,250.00	4,600.00	13,025.00	14,580.00
Sinking funds,	17,850.00	4,072.08	3,000.00	—
Outlays,	20,393.54	14,804.35	8,605.57	3,939.31
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	23,000.00	6,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	48,013.37	65,775.73	67,000.00	20,000.00
Agency and trust,	19,812.47	17,261.30	13,294.46	19,549.81
Total payments,	\$257,085.24	\$260,436.30	\$234,686.39	\$144,982.00
<i>Balance on hand, end of year,</i>	<i>12,930.62</i>	<i>20,383.23</i>	<i>10,267.48</i>	<i>18,090.24</i>
GRAND TOTAL,	\$270,015.86	\$280,819.53	\$244,953.87	\$163,072.24

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Winchester POPULATION 8,242	West Springfield POPULATION 8,101	North Attleborough POPULATION 7,878	Dedham POPULATION 7,774
REVENUE.	\$255,821.58	\$164,862.17	\$165,277.23	\$225,355.44
General,	192,252.07	116,634.75	103,708.84	207,154.16
<i>Taxes,</i>	<i>190,531.41</i>	<i>108,025.95</i>	<i>101,258.83</i>	<i>205,324.53</i>
Property and poll,	160,135.37	92,546.44	97,761.91	183,612.42
Corporation, bank, etc.,	30,396.04	15,479.51	3,497.02	21,712.11
<i>Licenses and permits,</i>	<i>205.00</i>	<i>7,162.50</i>	<i>590.83</i>	<i>251.00</i>
<i>Fines and forfeits,</i>	<i>756.00</i>	<i>371.00</i>	<i>624.97</i>	<i>605.00</i>
<i>Grants and gifts,</i>	<i>759.66</i>	<i>1,075.30</i>	<i>1,234.61</i>	<i>973.63</i>
For expenses,	759.66	1,075.30	1,234.61	973.63
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	63,569.51	48,227.42	61,568.39	18,201.28
<i>Special assessments,</i>	<i>4,638.06</i>	<i>4,444.33</i>	<i>2,118.75</i>	<i>4,442.43</i>
To meet expenses,	1,117.35	1,651.39	733.05	4,442.43
To meet outlays,	3,520.71	2,492.94	1,385.70	—
<i>Privileges,</i>	<i>1,331.60</i>	<i>5,339.79</i>	<i>1,256.40</i>	<i>1,246.12</i>
<i>Departmental,</i>	<i>21,532.20</i>	<i>6,071.95</i>	<i>6,119.63</i>	<i>6,965.79</i>
General government,	1,229.22	367.70	150.00	642.75
Protection of life and property,	12,602.95	75.00	60.00	366.42
Health and sanitation,	781.00	31.00	—	6.32
Highways and bridges,	3,426.81	1,183.87	697.42	339.75
Charities,	1,976.76	1,384.38	3,742.57	1,661.47
Soldiers' benefits,	1,067.00	1,152.00	975.00	1,689.00
Education,	255.00	1,878.00	33.98	2,028.43
Libraries,	185.00	—	60.66	106.55
Recreation,	8.46	—	—	125.10
Unclassified,	—	—	400.00	—
<i>Public service enterprises,</i>	<i>27,872.03</i>	<i>30,624.79</i>	<i>51,755.09</i>	<i>—</i>
Electric light,	—	—	27,702.13	—
Water,	27,872.03	30,624.79	24,052.96	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,590.54</i>	<i>—</i>	<i>—</i>	<i>2,084.50</i>
<i>Interest,</i>	<i>6,605.08</i>	<i>2,046.56</i>	<i>318.52</i>	<i>3,462.44</i>
NON-REVENUE.	\$83,688.62	\$147,873.49	\$142,450.33	\$110,061.54
Offsets to outlays,	2,443.05	225.00	—	2,045.34
<i>Departmental,</i>	<i>1,815.44</i>	<i>225.00</i>	<i>—</i>	<i>2,045.34</i>
<i>Public service enterprises,</i>	<i>627.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	52,501.68	131,960.30	118,483.11	82,226.90
<i>Loans, general purposes,</i>	<i>2,501.68</i>	<i>44,915.00</i>	<i>10,000.00</i>	<i>12,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>9,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>87,000.00</i>	<i>98,700.00</i>	<i>70,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>45.30</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>283.11</i>	<i>226.90</i>
From sinking funds,	—	—	10,000.00	—
Agency and trust,	28,743.89	15,688.19	13,967.22	25,789.30
<i>Taxes and licenses for State,</i>	<i>13,397.13</i>	<i>9,378.50</i>	<i>6,699.64</i>	<i>17,017.02</i>
<i>Taxes for county,</i>	<i>11,610.10</i>	<i>6,309.69</i>	<i>7,267.58</i>	<i>7,893.94</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>3,736.66</i>	<i>—</i>	<i>—</i>	<i>376.06</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>502.28</i>
RECAPITULATION.				
Revenue,	\$255,821.58	\$164,862.17	\$165,277.23	\$225,355.44
For current charges,	252,300.87	162,369.23	163,891.53	225,355.44
For outlays,	3,520.71	2,492.94	1,385.70	—
Offsets to outlays,	2,443.05	225.00	—	2,045.34
Municipal indebtedness,	52,501.68	131,960.30	118,483.11	82,226.90
From sinking funds,	—	—	10,000.00	—
Agency and trust,	28,743.89	15,688.19	13,967.22	25,789.30
Total receipts,	\$339,510.20	\$312,735.66	\$307,727.56	\$335,416.98
<i>Balance on hand, beginning of year,</i>	<i>59,202.12</i>	<i>3,233.81</i>	<i>19,967.85</i>	<i>60,217.15</i>
GRAND TOTAL,	\$378,712.32	\$315,969.47	\$327,695.41	\$395,634.13

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 7.

PAYMENTS.	Winchester POPULATION 8,242	West Springfield POPULATION 8,101	North Attleborough POPULATION 7,878	Dedham POPULATION 7,774
Maintenance,	\$170,028.73	\$98,819.28	\$129,423.13	\$164,403.45
<i>Departmental,</i>	<i>169,194.50</i>	<i>88,868.10</i>	<i>98,964.25</i>	<i>160,021.40</i>
General government,	11,137.30	5,940.83	6,537.61	10,296.13
Protection of life and property,	34,788.56	14,353.82	18,886.57	28,021.91
Health and sanitation,	5,793.11	2,817.65	594.94	7,622.19
Highways and bridges,	36,043.34	19,120.09	23,533.25	32,055.07
Charities,	7,844.05	5,357.12	9,438.41	10,360.83
Soldiers' benefits,	1,206.00	1,237.90	964.93	3,801.81
Education,	53,405.58	37,366.32	35,305.90	58,206.13
Libraries,	3,568.06	1,426.76	3,073.71	4,680.48
Recreation,	4,143.84	829.93	287.50	3,671.03
Unclassified,	1,264.66	417.68	341.43	1,305.82
<i>Public service enterprises,</i>	<i>7,199.39</i>	<i>9,951.18</i>	<i>30,458.88</i>	—
Electric light,	—	—	19,704.47	—
Water,	7,199.39	9,951.18	10,754.41	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3,634.84</i>	—	—	<i>4,382.05</i>
Interest,	31,072.14	21,552.54	17,355.64	24,642.21
<i>Loans, general purposes,</i>	<i>21,517.14</i>	<i>8,802.54</i>	<i>4,773.33</i>	<i>24,642.21</i>
<i>Loans, public service enterprises,</i>	<i>9,555.00</i>	<i>12,750.00</i>	<i>12,582.31</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	15,515.47	79,971.37	45,481.03	14,638.49
<i>Departmental,</i>	<i>7,374.65</i>	<i>67,433.19</i>	<i>18,250.74</i>	<i>14,638.49</i>
General government,	350.00	251.20	10,788.87	—
Protection of life and property,	—	927.24	409.95	3,027.98
Health and sanitation,	6,680.71	3,775.13	—	3,701.84
Highways and bridges,	343.94	41,834.44	7,051.92	3,458.67
Charities,	—	—	—	—
Education,	—	20,645.18	—	4,450.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,263.42</i>	<i>12,538.18</i>	<i>27,230.29</i>	—
Electric light,	—	—	22,007.28	—
Water,	7,263.42	12,538.18	5,223.01	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>877.40</i>	—	—	—
Municipal indebtedness,	106,638.13	95,000.00	67,995.00	99,155.28
<i>From sinking funds,</i>	—	—	<i>10,000.00</i>	—
<i>From revenue,</i>	<i>41,638.13</i>	<i>8,000.00</i>	<i>12,995.00</i>	<i>28,803.19</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>65,000.00</i>	<i>87,000.00</i>	<i>45,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	<i>352.09</i>
To sinking funds,	—	—	5,500.00	—
<i>From revenue,</i>	—	—	<i>5,500.00</i>	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	28,743.89	15,688.19	13,967.22	25,789.30
<i>Taxes and licenses for State,</i>	<i>13,397.13</i>	<i>9,378.50</i>	<i>6,699.64</i>	<i>17,017.03</i>
<i>Taxes for county,</i>	<i>11,610.10</i>	<i>6,309.69</i>	<i>7,267.58</i>	<i>7,893.94</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>3,736.66</i>	—	—	<i>376.06</i>
<i>Private trust funds and accounts,</i>	—	—	—	<i>502.28</i>
RECAPITULATION.				
Current charges against revenue,	\$242,739.00	\$128,371.82	\$165,273.77	\$217,848.85
Maintenance and interest,	201,100.87	120,371.82	146,778.77	189,045.66
Debt,	41,638.13	8,000.00	12,995.00	28,803.19
Sinking funds,	—	—	5,500.00	—
Outlays,	15,515.47	79,971.37	45,481.03	14,638.49
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	10,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	65,000.00	87,000.00	45,000.00	70,352.09
Agency and trust,	28,743.89	15,688.19	13,967.22	25,789.30
Total payments,	\$351,998.36	\$311,031.38	\$279,722.02	\$328,628.73
<i>Balance on hand, end of year,</i>	<i>26,713.96</i>	<i>4,988.09</i>	<i>47,973.39</i>	<i>67,005.40</i>
GRAND TOTAL,	\$378,712.32	\$315,969.47	\$327,695.41	\$395,634.13

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 8.

RECEIPTS.	Palmer POPULATION 7,755	Northbridge POPULATION 7,400	Marblehead POPULATION 7,209	Athol POPULATION 7,197
REVENUE.	\$88,552.75	\$110,003.70	\$213,436.18	\$131,296.14
General,	83,448.36	69,524.27	143,077.09	80,860.47
<i>Taxes,</i>	<i>72,186.50</i>	<i>68,161.35</i>	<i>142,355.74</i>	<i>79,675.32</i>
Property and poll,	63,288.48	44,406.24	124,718.04	75,422.01
Corporation, bank, etc.,	8,898.02	23,755.11	17,637.70	4,253.31
<i>Licenses and permits,</i>	<i>9,665.00</i>	<i>341.60</i>	<i>41.75</i>	<i>140.75</i>
<i>Fines and forfeits,</i>	<i>24.00</i>	<i>373.68</i>	<i>156.77</i>	<i>167.26</i>
<i>Grants and gifts,</i>	<i>1,572.86</i>	<i>647.74</i>	<i>522.83</i>	<i>869.36</i>
For expenses,	1,572.86	647.74	522.83	869.36
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	<i>7.78</i>
Commercial,	5,104.39	40,479.43	70,359.09	50,435.67
<i>Special assessments,</i>	<i>225.00</i>	<i>36,451.46</i>	<i>750.78</i>	<i>1,463.09</i>
To meet expenses,	225.00	25,000.00	675.78	1,463.09
To meet outlays,	—	11,451.46	75.00	—
<i>Privileges,</i>	<i>518.28</i>	<i>828.15</i>	<i>924.32</i>	<i>541.55</i>
<i>Departmental,</i>	<i>3,144.14</i>	<i>2,650.68</i>	<i>18,658.96</i>	<i>14,351.49</i>
General government,	3.00	—	920.50	—
Protection of life and property,	13.00	96.69	182.28	25.40
Health and sanitation,	—	480.50	65.86	7,735.30
Highways and bridges,	—	15.00	25.00	521.38
Charities,	1,154.35	1,190.23	703.03	1,001.47
Soldiers' benefits,	1,591.00	622.30	16,257.00	3,768.00
Education,	381.79	145.94	68.03	1,195.45
Libraries,	—	—	99.26	94.49
Recreation,	—	—	63.00	—
Unclassified,	1.00	—	205.00	10.00
<i>Public service enterprises,</i>	—	—	<i>48,116.33</i>	<i>31,456.47</i>
Electric light,	—	—	22,362.29	—
Water,	—	—	25,754.04	31,456.47
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>590.70</i>	<i>39.00</i>	<i>39.00</i>	<i>1,640.71</i>
<i>Interest,</i>	<i>626.27</i>	<i>610.16</i>	<i>1,939.70</i>	<i>982.36</i>
NON-REVENUE.	\$54,348.07	\$122,869.67	\$84,242.96	\$78,856.93
Offsets to outlays,	50.00	8,245.73	223.79	1,039.70
<i>Departmental,</i>	—	<i>8,245.73</i>	<i>223.79</i>	<i>750.00</i>
<i>Public service enterprises,</i>	—	—	—	<i>289.70</i>
<i>Cemeteries,</i>	<i>50.00</i>	—	—	—
Municipal indebtedness,	40,200.00	100,234.85	60,000.00	63,500.00
<i>Loans, general purposes,</i>	<i>30,000.00</i>	<i>80,000.00</i>	—	<i>43,500.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Premiums,</i>	<i>200.00</i>	—	—	—
<i>Unpaid warrants or orders, current year,</i>	—	<i>234.85</i>	—	—
From sinking funds,	—	—	—	—
Agency and trust,	14,098.07	14,389.09	24,019.17	14,317.23
<i>Taxes and licenses for State,</i>	<i>8,659.87</i>	<i>6,428.21</i>	<i>10,673.42</i>	<i>8,493.23</i>
<i>Taxes for county,</i>	<i>4,015.25</i>	<i>5,330.00</i>	<i>8,775.41</i>	<i>4,722.00</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>1,422.95</i>	—	<i>4,570.34</i>	<i>1,100.00</i>
<i>Private trust funds and accounts,</i>	—	<i>2,630.88</i>	—	—
RECAPITULATION.				
Revenue,	\$88,552.75	\$110,003.70	\$213,436.18	\$131,296.14
For current charges,	88,552.75	98,552.24	213,361.18	131,296.14
For outlays,	—	11,451.46	75.00	—
Offsets to outlays,	50.00	8,245.73	223.79	1,039.70
Municipal indebtedness,	40,200.00	100,234.85	60,000.00	63,500.00
From sinking funds,	—	—	—	—
Agency and trust,	14,098.07	14,389.09	24,019.17	14,317.23
Total receipts,	\$142,900.82	\$232,873.37	\$297,679.14	\$210,153.07
<i>Balance on hand, beginning of year,</i>	<i>883.62</i>	<i>3,463.90</i>	<i>31,794.49</i>	<i>22,771.44</i>
GRAND TOTAL,	\$143,784.44	\$236,337.27	\$329,473.63	\$232,924.51

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 8.

PAYMENTS.	Palmer POPULATION 7,755	Northbridge POPULATION 7,400	Marblehead POPULATION 7,209	Athol POPULATION 7,197
Maintenance,	\$59,892.76	\$57,163.66	\$160,774.82	\$98,278.34
<i>Departmental,</i>	<i>68,931.40</i>	<i>57,141.66</i>	<i>121,442.70</i>	<i>89,031.69</i>
General government,	4,064.80	2,005.55	13,835.44	5,963.48
Protection of life and property,	2,663.42	1,421.77	19,198.41	12,727.90
Health and sanitation,	1,967.48	1,903.84	4,827.61	3,842.70
Highways and bridges,	11,947.42	11,126.22	14,306.93	20,187.29
Charities,	7,267.65	3,969.43	7,946.35	4,912.40
Soldiers' benefits,	1,974.00	1,100.67	24,538.98	4,517.55
Education,	27,193.13	35,179.36	30,913.04	30,616.92
Libraries,	1,000.00	675.00	1,495.75	2,119.69
Recreation,	100.00	150.00	1,346.27	546.25
Unclassified,	753.50	609.82	2,983.92	3,597.51
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>37,518.70</i>	<i>7,051.81</i>
Electric light,	—	—	27,497.10	—
Water,	—	—	9,977.24	7,051.81
All other,	—	—	44.36	—
<i>Cemeteries,</i>	<i>961.36</i>	<i>22.00</i>	<i>1,813.42</i>	<i>2,194.84</i>
Interest,	3,408.89	3,535.02	12,350.62	19,187.87
<i>Loans, general purposes,</i>	<i>3,408.89</i>	<i>3,535.02</i>	<i>4,785.62</i>	<i>5,327.87</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,565.00</i>	<i>13,860.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	27,040.40	17,405.84	49,665.79	61,535.51
<i>Departmental,</i>	<i>26,239.28</i>	<i>17,405.84</i>	<i>40,670.09</i>	<i>51,985.32</i>
General government,	—	—	—	—
Protection of life and property,	—	—	4,892.45	1,587.20
Health and sanitation,	—	15,090.78	2,012.23	7,699.14
Highways and bridges,	781.36	2,315.06	5,836.60	5,943.80
Charities,	—	—	—	570.00
Education,	24,857.92	—	27,328.81	36,185.18
Libraries,	—	—	—	—
Recreation,	—	—	600.00	—
Unclassified,	600.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>8,995.70</i>	<i>9,320.19</i>
Electric light,	—	—	5,790.79	—
Water,	—	—	3,204.91	9,320.19
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>801.12</i>	<i>—</i>	<i>—</i>	<i>230.00</i>
Municipal indebtedness,	23,278.00	111,029.51	74,500.00	35,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue,</i>	<i>13,278.00</i>	<i>30,166.38</i>	<i>14,500.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>80,000.00</i>	<i>60,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>863.13</i>	<i>—</i>	<i>—</i>
To sinking funds,	—	—	1,000.00	1,700.00
<i>From revenue,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>1,700.00</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	14,025.12	14,389.09	23,311.08	14,317.23
<i>Taxes and licenses for State,</i>	<i>8,659.37</i>	<i>6,428.21</i>	<i>10,673.42</i>	<i>8,495.23</i>
<i>Taxes for county,</i>	<i>4,015.25</i>	<i>5,330.00</i>	<i>8,775.41</i>	<i>4,722.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>1,350.00</i>	<i>—</i>	<i>3,862.25</i>	<i>1,100.00</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>2,630.88</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$76,579.65	\$90,865.06	\$188,625.44	\$134,166.21
Maintenance and interest,	63,301.65	60,698.68	173,125.44	117,466.21
Debt,	13,278.00	30,166.38	14,500.00	15,000.00
Sinking funds,	—	—	1,000.00	1,700.00
Outlays,	27,040.40	17,405.84	49,665.79	61,535.51
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	80,863.13	60,000.00	20,000.00
Agency and trust,	14,025.12	14,389.09	23,311.08	14,317.23
Total payments,	\$127,645.17	\$203,523.12	\$321,602.31	\$230,018.95
Balance on hand, end of year,	16,139.27	32,814.15	7,871.32	2,905.56
GRAND TOTAL,	\$143,784.44	\$236,337.27	\$329,473.63	\$232,924.51

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Spencer POPULATION 7,121	Milton POPULATION 7,054	Winthrop POPULATION 7,034	Montague POPULATION 7,015
REVENUE.	\$105,977.65	\$376,606.66	\$196,303.06	\$85,287.41
General,	78,849.44	311,113.67	165,646.08	78,406.05
<i>Taxes,</i>	<i>69,030.35</i>	<i>307,523.22</i>	<i>163,389.61</i>	<i>67,947.96</i>
Property and poll,	55,979.07	213,784.82	158,694.17	65,922.28
Corporation, bank, etc.,	13,051.28	93,738.40	4,695.44	2,025.68
<i>Licenses and permits,</i>	<i>8,886.75</i>	<i>46.75</i>	<i>1,791.47</i>	<i>9,474.75</i>
<i>Fines and forfeits,</i>	<i>160.17</i>	<i>356.06</i>	<i>460.00</i>	<i>694.70</i>
<i>Grants and gifts,</i>	<i>772.17</i>	<i>3,187.64</i>	<i>5.00</i>	<i>288.64</i>
For expenses,	772.17	3,187.64	5.00	288.64
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	27,128.21	65,492.99	30,656.98	6,881.36
<i>Special assessments,</i>	<i>1,313.90</i>	<i>8,019.87</i>	<i>4,667.14</i>	<i>401.30</i>
To meet expenses,	1,313.90	6,819.87	80.10	—
To meet outlays,	—	1,200.00	4,487.04	401.30
<i>Privileges,</i>	<i>2,201.81</i>	<i>1,986.21</i>	—	<i>326.32</i>
<i>Departmental,</i>	<i>6,746.72</i>	<i>5,382.29</i>	<i>1,676.73</i>	<i>6,088.46</i>
General government,	815.71	290.50	25.00	50.00
Protection of life and property,	46.33	1,329.21	157.54	489.85
Health and sanitation,	22.25	63.71	—	—
Highways and bridges,	231.90	813.73	3.35	1,036.94
Charities,	2,099.51	830.39	—	1,266.81
Soldiers' benefits,	3,068.05	1,429.00	1,227.00	2,566.50
Education,	443.97	243.24	—	642.69
Libraries,	19.00	300.46	190.08	35.67
Recreation,	—	82.05	2.00	—
Unclassified,	—	—	71.76	—
<i>Public service enterprises,</i>	<i>11,666.63</i>	<i>42,893.57</i>	<i>20,408.28</i>	—
Electric light,	—	—	—	—
Water,	11,666.63	42,593.57	20,408.28	—
All other,	—	300.00	—	—
<i>Cemeteries,</i>	—	<i>4,431.78</i>	<i>473.97</i>	—
<i>Interest,</i>	<i>5,199.15</i>	<i>2,779.27</i>	<i>3,530.86</i>	<i>65.28</i>
NON-REVENUE.	\$55,333.36	\$191,019.14	\$295,772.50	\$59,526.20
Offsets to outlays,	—	2,214.07	24,037.50	—
<i>Departmental,</i>	—	—	<i>24,037.50</i>	—
<i>Public service enterprises,</i>	—	<i>2,214.07</i>	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	42,239.70	141,055.09	261,015.00	41,725.00
<i>Loans, general purposes,</i>	—	<i>1,055.09</i>	<i>93,015.00</i>	<i>2,000.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>42,200.00</i>	<i>140,000.00</i>	<i>168,000.00</i>	<i>39,725.00</i>
<i>Premiums,</i>	—	—	—	—
<i>Unpaid warrants or orders, current year,</i>	<i>39.70</i>	—	—	—
From sinking funds,	—	—	—	—
Agency and trust,	13,093.66	47,749.98	10,720.00	17,801.20
<i>Taxes and licenses for State,</i>	<i>8,355.62</i>	<i>30,121.42</i>	<i>10,720.00</i>	<i>9,880.98</i>
<i>Taxes for county,</i>	<i>4,364.00</i>	<i>16,558.59</i>	—	<i>7,769.04</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>374.04</i>	<i>1,069.97</i>	—	<i>151.18</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Revenue,	\$105,977.65	\$376,606.66	\$196,303.06	\$85,287.41
For current charges,	105,977.65	375,406.66	191,816.02	84,886.11
For outlays,	—	1,200.00	4,487.04	401.30
Offsets to outlays,	—	2,214.07	24,037.50	—
Municipal indebtedness,	42,239.70	141,055.09	261,015.00	41,725.00
From sinking funds,	—	—	—	—
Agency and trust,	13,093.66	47,749.98	10,720.00	17,801.20
Total receipts,	\$161,311.01	\$567,625.80	\$492,075.56	\$144,813.61
<i>Balance on hand, beginning of year,</i>	<i>3,633.58</i>	<i>45,238.49</i>	<i>3,532.37</i>	<i>431.67</i>
GRAND TOTAL,	\$164,944.59	\$612,864.29	\$495,407.93	\$145,245.28

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 9.

PAYMENTS.	Spencer POPULATION 7,121	Milton POPULATION 7,054	Winthrop POPULATION 7,034	Montague POPULATION 7,015
Maintenance,	\$79,566.90	\$270,052.85	\$131,557.06	\$73,297.26
<i>Departmental,</i>	<i>77,505.95</i>	<i>246,948.92</i>	<i>120,304.36</i>	<i>73,297.26</i>
General government,	4,911.25	12,875.97	8,985.68	4,300.00
Protection of life and property,	8,568.54	67,277.28	24,907.17	4,596.17
Health and sanitation,	1,616.65	10,682.72	9,374.09	1,277.82
Highways and bridges,	18,921.06	53,598.00	26,600.59	11,312.24
Charities,	5,615.35	7,548.95	2,551.02	9,461.87
Soldiers' benefits,	5,377.23	2,646.06	1,971.96	3,058.33
Education,	27,489.49	72,708.10	44,458.31	35,283.50
Libraries,	2,262.22	11,011.75	2,793.13	2,733.99
Recreation,	522.61	6,139.94	3,152.79	500.00
Unclassified,	2,221.55	2,460.15	1,509.62	773.34
<i>Public service enterprises,</i>	<i>1,790.05</i>	<i>15,208.09</i>	<i>4,731.31</i>	—
Electric light,	—	—	—	—
Water,	1,790.05	15,208.09	4,730.16	—
All other,	—	—	1.15	—
<i>Cemeteries,</i>	<i>270.90</i>	<i>7,895.84</i>	<i>521.39</i>	—
Interest,	12,792.69	55,052.30	30,981.09	2,527.79
<i>Loans, general purposes,</i>	<i>2,608.69</i>	<i>37,186.99</i>	<i>22,298.83</i>	<i>2,527.79</i>
<i>Loans, public service enterprises,</i>	<i>10,184.00</i>	<i>17,865.31</i>	<i>8,539.43</i>	—
<i>Loans, cemeteries,</i>	—	—	<i>142.83</i>	—
Outlays,	3,685.92	25,025.92	104,088.37	8,460.89
<i>Departmental,</i>	<i>3,506.63</i>	<i>9,374.10</i>	<i>102,310.94</i>	<i>8,460.89</i>
General government,	—	605.00	—	—
Protection of life and property,	—	1,327.45	3,257.89	4,616.26
Health and sanitation,	546.61	2,696.70	11,275.96	3,499.44
Highways and bridges,	—	—	—	—
Charities,	792.09	—	—	—
Education,	—	4,744.95	84,311.19	345.19
Libraries,	2,167.93	—	—	—
Recreation,	—	—	495.48	—
Unclassified,	—	—	2,970.42	—
<i>Public service enterprises,</i>	<i>179.29</i>	<i>15,651.82</i>	<i>718.72</i>	—
Electric light,	—	—	—	—
Water,	179.29	15,651.82	718.72	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	<i>1,058.71</i>	—
Municipal indebtedness,	50,418.95	181,206.30	209,963.73	42,700.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>5,418.95</i>	<i>41,206.30</i>	<i>38,963.73</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>45,000.00</i>	<i>140,000.00</i>	<i>171,000.00</i>	<i>36,700.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	4,500.00	—	—	—
<i>From revenue,</i>	<i>4,500.00</i>	—	—	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	13,074.46	47,735.10	10,720.00	17,890.16
<i>Taxes and licenses for State,</i>	<i>8,355.37</i>	<i>30,191.42</i>	<i>10,720.00</i>	<i>9,880.98</i>
<i>Taxes for county,</i>	<i>4,364.00</i>	<i>16,538.59</i>	—	<i>7,769.04</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>355.09</i>	<i>1,055.09</i>	—	<i>150.14</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$102,278.54	\$366,311.45	\$201,501.88	\$81,825.05
Maintenance and interest,	92,359.59	325,105.15	162,538.15	75,825.05
Debt,	5,418.95	41,206.30	38,963.73	6,000.00
Sinking funds,	4,500.00	—	—	—
Outlays,	3,685.92	25,025.92	104,088.37	8,460.89
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	45,000.00	140,000.00	171,000.00	36,700.00
Agency and trust,	13,074.46	47,735.10	10,720.00	17,800.16
Total payments,	\$164,038.92	\$579,072.47	\$487,310.25	\$144,786.10
Balance on hand, end of year,	905.67	33,791.82	8,097.68	459.18
GRAND TOTAL,	\$164,944.59	\$612,864.29	\$495,407.93	\$145,245.28

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 10.

RECEIPTS.	Middleborough POPULATION 6,888	Braintree POPULATION 6,879	Easthampton POPULATION 6,808	Bridgewater POPULATION 6,754
REVENUE.	\$137,747.44	\$163,698.82	\$95,914.42	\$51,395.18
General,	100,504.02	110,180.21	76,194.92	46,639.00
<i>Taxes,</i>	<i>85,359.21</i>	<i>109,051.78</i>	<i>74,512.94</i>	<i>45,738.59</i>
Property and poll,	78,407.07	100,947.42	69,441.18	41,931.85
Corporation, bank, etc.,	6,952.14	8,104.36	5,071.76	3,806.74
<i>Licenses and permits,</i>	<i>373.77</i>	<i>75.00</i>	<i>292.00</i>	<i>66.50</i>
<i>Fines and forfeits,</i>	<i>1,194.68</i>	<i>40.29</i>	<i>380.81</i>	<i>208.91</i>
<i>Grants and gifts,</i>	<i>13,576.46</i>	<i>1,013.14</i>	<i>1,009.67</i>	<i>625.00</i>
For expenses,	4,343.75	1,013.14	1,009.67	625.00
For outlays,	9,232.71	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	37,243.42	53,518.61	19,719.50	4,756.18
<i>Special assessments,</i>	<i>1,177.95</i>	<i>866.75</i>	<i>2,520.00</i>	<i>—</i>
To meet expenses,	1,177.95	866.75	—	—
To meet outlays,	—	—	2,520.00	—
<i>Privileges,</i>	<i>1,577.73</i>	<i>1,791.63</i>	<i>1,048.81</i>	<i>984.72</i>
<i>Departmental,</i>	<i>18,259.65</i>	<i>5,047.44</i>	<i>4,252.55</i>	<i>3,046.68</i>
General government,	1,789.00	314.30	882.31	352.00
Protection of life and property,	128.10	211.39	17.00	8.14
Health and sanitation,	—	—	30.00	—
Highways and bridges,	1,074.40	91.28	47.41	331.34
Charities,	2,106.38	1,834.74	1,352.49	691.35
Soldiers' benefits,	7,426.75	2,671.50	790.00	1,180.00
Education,	1,627.02	383.30	1,019.30	363.80
Libraries,	161.50	40.93	114.04	90.00
Recreation,	—	—	—	—
Unclassified,	3,946.50	—	—	—
<i>Public service enterprises,</i>	<i>14,699.21</i>	<i>42,990.51</i>	<i>10,449.18</i>	<i>—</i>
Electric light,	14,529.21	17,850.59	—	—
Water,	—	25,139.92	10,449.18	—
All other,	170.00	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>35.00</i>	<i>188.00</i>	<i>—</i>
<i>Interest,</i>	<i>1,528.88</i>	<i>2,797.28</i>	<i>1,260.96</i>	<i>774.83</i>
NON-REVENUE.	\$99,004.63	\$96,674.38	\$61,272.30	\$32,075.24
Offsets to outlays,	4,097.55	4,775.72	381.78	—
<i>Departmental,</i>	<i>4,097.55</i>	<i>—</i>	<i>381.78</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>4,775.72</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	82,756.79	80,000.00	49,000.00	23,008.46
<i>Loans, general purposes,</i>	<i>12,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>18,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,500.00</i>	<i>80,000.00</i>	<i>44,000.00</i>	<i>23,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>2,256.79</i>	<i>—</i>	<i>—</i>	<i>8.46</i>
From sinking funds,	—	—	—	—
Agency and trust,	12,150.29	11,898.66	11,890.52	9,066.78
<i>Taxes and licenses for State,</i>	<i>5,660.77</i>	<i>6,200.50</i>	<i>5,635.74</i>	<i>3,960.00</i>
<i>Taxes for county,</i>	<i>5,641.63</i>	<i>3,620.00</i>	<i>5,410.71</i>	<i>4,106.78</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>847.89</i>	<i>2,078.16</i>	<i>844.07</i>	<i>1,009.00</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue,	\$137,747.44	\$163,698.82	\$95,914.42	\$51,395.18
For current charges,	128,514.73	163,698.82	93,394.42	51,395.18
For outlays,	9,232.71	—	2,520.00	—
Offsets to outlays,	4,097.55	4,775.72	381.78	—
Municipal indebtedness,	82,756.79	80,000.00	49,000.00	23,008.46
From sinking funds,	—	—	—	—
Agency and trust,	12,150.29	11,898.66	11,890.52	9,066.78
Total receipts,	\$236,752.07	\$260,373.20	\$157,186.72	\$83,470.42
Balance on hand, beginning of year,	3,040.37	6,341.40	8,947.74	2,850.28
GRAND TOTAL,	\$239,792.44	\$266,714.60	\$166,134.46	\$86,320.70

¹ Includes gas, amount not specified.

Graded According to Population of 1905 — Continued.

GROUP 10.

PAYMENTS.	Middleboro- ough POPULATION 6,888	Braintree POPULATION 6,879	Easthampton POPULATION 6,808	Bridgewater POPULATION 6,754
Maintenance,	\$107,677.06	\$111,216.51	\$64,714.43	\$50,239.16
<i>Departmental,</i>	<i>93,206.49</i>	<i>84,009.59</i>	<i>58,423.88</i>	<i>50,239.16</i>
General government,	5,844.48	5,466.07	5,716.95	2,824.44
Protection of life and property,	4,696.21	14,047.20	5,418.27	5,840.93
Health and sanitation,	1,660.27	836.59	2,245.58	853.54
Highways and bridges,	20,742.18	13,641.50	10,721.55	10,017.10
Charities,	9,836.06	7,172.43	4,934.36	3,239.57
Soldiers' benefits,	11,771.01	3,644.28	944.00	1,373.75
Education,	33,035.84	35,311.95	25,383.91	23,529.91
Libraries,	3,664.46	1,659.67	2,158.30	1,709.40
Recreation,	200.00	1,101.06	277.75	444.75
Unclassified,	1,755.98	1,128.84	623.21	405.77
<i>Public service enterprises,</i>	<i>14,344.40</i>	<i>27,146.25</i>	<i>5,645.95</i>	—
Electric light,	14,183.40	17,765.25	—	—
Water,	—	9,381.00	5,645.95	—
All other,	161.00	—	—	—
<i>Cemeteries,</i>	<i>126.17</i>	<i>60.67</i>	<i>644.60</i>	—
Interest,	7,801.59	17,192.44	6,009.54	538.40
<i>Loans, general purposes,</i>	<i>5,062.36</i>	<i>5,685.44</i>	<i>5,574.54</i>	<i>538.40</i>
<i>Loans, public service enterprises,</i>	<i>2,739.23</i>	<i>11,507.00</i>	<i>485.00</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	51,279.55	17,821.19	21,281.51	200.00
<i>Departmental,</i>	<i>27,597.91</i>	<i>430.00</i>	<i>21,281.51</i>	<i>200.00</i>
General government,	—	—	—	—
Protection of life and property,	—	150.00	5,215.00	—
Health and sanitation,	—	—	14,857.45	—
Highways and bridges,	1,885.77	—	1,043.06	—
Charities,	8,830.37	—	—	—
Education,	16,881.77	—	—	—
Libraries,	—	280.00	166.00	—
Recreation,	—	—	—	200.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>23,681.64</i>	<i>17,391.19</i>	—	—
Electric light,	23,681.64	9,235.54	—	—
Water,	—	8,155.65	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	58,900.00	90,779.00	53,300.00	23,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>14,900.00</i>	<i>10,852.70</i>	<i>7,300.00</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>44,000.00</i>	<i>80,000.00</i>	<i>46,000.00</i>	<i>23,000.00</i>
<i>Warrants or orders, previous years,</i>	—	<i>526.30</i>	—	—
To sinking funds,	—	5,550.00	—	—
<i>From revenue,</i>	—	5,550.00	—	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	12,150.29	11,898.66	11,888.76	9,066.78
<i>Taxes and licenses for State,</i>	<i>5,660.77</i>	<i>6,200.50</i>	<i>5,635.74</i>	<i>3,960.00</i>
<i>Taxes for county,</i>	<i>5,641.63</i>	<i>3,620.00</i>	<i>5,410.71</i>	<i>4,106.78</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>847.89</i>	<i>2,078.16</i>	<i>842.31</i>	<i>1,000.00</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$130,378.65	\$144,211.65	\$78,023.97	\$50,777.56
Maintenance and interest,	115,478.65	128,408.95	70,723.97	50,777.56
Debt,	14,900.00	10,252.70	7,300.00	—
Sinking funds,	—	5,550.00	—	—
Outlays,	51,279.55	17,821.19	21,281.51	200.00
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	44,000.00	80,526.30	46,000.00	23,000.00
Agency and trust,	12,150.29	11,898.66	11,888.76	9,066.78
Total payments,	\$237,808.49	\$254,457.80	\$157,194.24	\$83,044.34
Balance on hand, end of year,	1,983.95	12,256.80	8,940.22	3,276.36
GRAND TOTAL,	\$239,792.44	\$266,714.60	\$166,134.46	\$86,320.70

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 11.

RECEIPTS.	Norwood POPULATION 6,731	Andover POPULATION 6,632	Whitman POPULATION 6,521	Stoneham POPULATION 6,332
REVENUE.	\$145,604.80	\$161,756.76	\$106,072.44	\$154,653.94
General,	115,013.66	116,964.37	79,803.75	100,781.08
<i>Taxes,</i>	<i>112,566.69</i>	<i>114,145.63</i>	<i>78,440.52</i>	<i>99,218.55</i>
Property and poll,	98,413.59	86,668.42	76,493.45	94,858.00
Corporation, bank, etc.,	14,153.10	27,477.21	1,947.07	4,360.53
<i>Licenses and permits,</i>	<i>398.00</i>	<i>73.75</i>	<i>65.00</i>	<i>161.50</i>
<i>Fines and forfeits,</i>	<i>1,406.00</i>	<i>748.00</i>	<i>424.16</i>	<i>142.00</i>
<i>Grants and gifts,</i>	<i>642.97</i>	<i>1,996.99</i>	<i>879.07</i>	<i>1,259.05</i>
For expenses,	642.97	1,996.99	879.07	1,259.05
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	30,591.14	44,792.39	26,263.69	53,872.86
<i>Special assessments,</i>	<i>1,123.12</i>	<i>5,014.00</i>	<i>126.42</i>	<i>4,102.62</i>
To meet expenses,	809.00	4,845.61	126.42	927.19
To meet outlays,	314.13	168.39	—	3,175.43
<i>Privileges,</i>	<i>765.98</i>	<i>1,677.30</i>	<i>1,468.02</i>	<i>1,191.80</i>
<i>Departmental,</i>	<i>1,863.57</i>	<i>8,750.06</i>	<i>9,539.31</i>	<i>18,988.01</i>
General government,	5.00	505.50	120.00	90.25
Protection of life and property,	—	1,152.82	241.00	8,534.91
Health and sanitation,	—	2,035.07	145.20	1,329.95
Highways and bridges,	260.91	408.68	59.50	561.94
Charities,	455.29	3,093.92	1,416.21	3,168.04
Soldiers' benefits,	822.00	2,271.00	6,315.00	6,036.92
Education,	172.00	88.56	1,177.03	180.00
Libraries,	148.37	44.51	52.00	76.00
Recreation,	—	—	13.37	—
Unclassified,	—	150.00	—	10.00
<i>Public service enterprises,</i>	<i>23,218.62</i>	<i>18,043.77</i>	<i>13,604.42</i>	<i>24,517.34</i>
Electric light,	1,883.37	—	—	—
Water,	21,335.25	17,958.77	13,604.42	24,491.32
All other,	—	85.00	—	26.02
<i>Cemeteries,</i>	<i>2,036.14</i>	<i>495.58</i>	<i>—</i>	<i>1,779.03</i>
<i>Interest,</i>	<i>1,583.70</i>	<i>9,311.68</i>	<i>1,525.52</i>	<i>2,294.06</i>
NON-REVENUE.	\$168,560.16	\$226,475.89	\$98,759.97	\$80,392.96
Offsets to outlays,	6,826.58	9,231.49	720.00	627.57
<i>Departmental,</i>	<i>—</i>	<i>5,020.00</i>	<i>720.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>6,826.58</i>	<i>4,211.49</i>	<i>—</i>	<i>627.57</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	149,962.50	194,000.00	87,000.00	67,250.00
<i>Loans, general purposes,</i>	<i>88,962.50</i>	<i>—</i>	<i>—</i>	<i>3,250.00</i>
<i>Loans, public service enterprises,</i>	<i>31,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>194,000.00</i>	<i>75,000.00</i>	<i>64,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	—	—	—
Agency and trust,	11,771.08	23,244.40	11,039.97	12,515.39
<i>Taxes and licenses for State,</i>	<i>7,430.69</i>	<i>9,044.60</i>	<i>5,514.44</i>	<i>6,077.90</i>
<i>Taxes for county,</i>	<i>4,040.39</i>	<i>7,992.68</i>	<i>6,392.72</i>	<i>5,187.49</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>300.00</i>	<i>6,207.12</i>	<i>132.81</i>	<i>1,250.00</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.	\$145,604.80	\$161,756.76	\$106,072.44	\$154,653.94
Revenue,	145,290.67	161,588.37	106,072.44	151,478.51
For current charges,	314.13	168.39	—	3,175.43
For outlays,	—	—	—	—
Offsets to outlays,	6,826.58	9,231.49	720.00	627.57
Municipal indebtedness,	149,962.50	194,000.00	87,000.00	67,250.00
From sinking funds,	—	—	—	—
Agency and trust,	11,771.08	23,244.40	11,039.97	12,515.39
Total receipts,	\$314,164.96	\$388,232.65	\$204,832.41	\$235,046.90
<i>Balance on hand, beginning of year,</i>	<i>58,594.72</i>	<i>6,580.77</i>	<i>64,327.02</i>	<i>26,560.58</i>
GRAND TOTAL,	\$372,759.68	\$394,813.42	\$269,159.43	\$261,607.48

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 11.

PAYMENTS.	Norwood POPULATION 6,731	Andover POPULATION 6,632	Whitman POPULATION 6,521	Stoneham POPULATION 6,332
Maintenance.	\$101,546.09	\$114,862.01	\$94,551.50	\$107,776.02
<i>Departmental.</i>	<i>87,293.83</i>	<i>105,042.54</i>	<i>85,930.70</i>	<i>100,294.53</i>
General government.	5,084.77	6,926.93	6,005.97	7,280.46
Protection of life and property.	9,700.45	13,657.50	11,374.20	22,922.66
Health and sanitation.	3,111.63	4,618.62	1,117.12	4,795.30
Highways and bridges.	12,499.08	18,943.73	13,491.67	13,555.24
Charities.	6,129.33	8,849.10	10,359.80	7,760.81
Soldiers' benefits.	1,657.78	3,507.64	8,851.15	8,990.64
Education.	43,493.74	39,734.03	31,493.03	29,977.31
Libraries.	3,810.65	5,551.70	1,851.10	2,423.84
Recreation.	700.00	1,249.76	700.15	1,241.92
Unclassified.	1,106.40	2,003.53	681.51	1,346.35
<i>Public service enterprises.</i>	<i>12,349.04</i>	<i>8,555.85</i>	<i>8,620.80</i>	<i>5,317.83</i>
Electric light.	5,566.60	8,527.30	8,620.80	5,316.83
Water.	6,782.44	—	—	1.00
All other.	—	55.55	—	2,163.66
<i>Cemeteries.</i>	<i>1,903.22</i>	<i>1,233.62</i>	<i>—</i>	<i>—</i>
Interest.	8,814.67	16,586.15	12,723.27	17,474.84
<i>Loans, general purposes.</i>	<i>4,717.67</i>	<i>11,133.65</i>	<i>7,826.17</i>	<i>9,055.89</i>
<i>Loans, public service enterprises.</i>	<i>4,097.00</i>	<i>5,452.50</i>	<i>4,597.10</i>	<i>8,418.95</i>
<i>Loans, cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays.	173,342.22	12,720.11	76,501.36	7,924.96
<i>Departmental.</i>	<i>106,038.88</i>	<i>6,670.77</i>	<i>66,633.02</i>	<i>5,386.15</i>
General government.	—	—	60,700.27	—
Protection of life and property.	12,106.18	—	2,649.82	119.00
Health and sanitation.	61,759.62	735.32	—	4,867.15
Highways and bridges.	9,104.77	3,881.25	3,282.93	300.00
Charities.	—	—	—	—
Education.	23,668.31	2,054.20	—	100.00
Libraries.	—	—	—	—
Recreation.	—	—	—	—
Unclassified.	—	—	—	—
<i>Public service enterprises.</i>	<i>67,303.34</i>	<i>6,049.34</i>	<i>9,868.34</i>	<i>2,538.81</i>
Electric light.	59,487.59	—	—	—
Water.	7,815.75	6,049.34	9,868.34	2,538.81
All other.	—	—	—	—
<i>Cemeteries.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness.	38,325.00	209,000.00	65,025.00	85,126.19
<i>From sinking funds.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue.</i>	<i>8,825.00</i>	<i>10,000.00</i>	<i>10,025.00</i>	<i>17,126.19</i>
<i>Bonds refunded, current year.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans).</i>	<i>30,000.00</i>	<i>199,000.00</i>	<i>55,000.00</i>	<i>68,000.00</i>
<i>Warrants or orders, previous years.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds;	4,200.00	10,550.50	2,500.00	—
<i>From revenue.</i>	<i>4,200.00</i>	<i>10,550.50</i>	<i>2,500.00</i>	<i>—</i>
<i>Premiums and offsets to outlays.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust.	11,771.08	20,323.22	11,039.97	12,515.39
<i>Taxes and licenses for State.</i>	<i>7,430.69</i>	<i>9,044.60</i>	<i>5,514.44</i>	<i>6,077.90</i>
<i>Taxes for county.</i>	<i>4,040.39</i>	<i>7,992.68</i>	<i>5,392.72</i>	<i>5,187.49</i>
<i>Expenditures for grade crossings.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds.</i>	<i>300.00</i>	<i>3,285.94</i>	<i>132.81</i>	<i>1,250.00</i>
<i>Private trust funds and accounts.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue.	\$123,385.76	\$161,993.66	\$119,799.77	\$142,377.05
Maintenance and interest.	110,260.76	131,448.16	107,274.77	125,250.86
Debt.	8,825.00	10,000.00	10,025.00	17,126.19
Sinking funds.	4,200.00	10,550.50	2,500.00	—
Outlays.	173,342.22	12,720.11	76,501.36	7,924.96
Premiums and offsets to outlays paid to sinking funds.	—	—	—	—
Debt (from sinking funds).	—	—	—	—
Bonds refunded, current year.	—	—	—	—
Temporary loans.	30,000.00	199,000.00	55,000.00	68,000.00
Agency and trust.	11,771.08	20,323.22	11,039.97	12,515.39
Total payments.	\$335,499.06	\$384,041.99	\$262,341.10	\$230,817.40
<i>Balance on hand, end of year.</i>	<i>34,260.62</i>	<i>10,771.43</i>	<i>6,818.33</i>	<i>30,790.08</i>
GRAND TOTAL.	\$372,759.68	\$394,813.42	\$269,159.43	\$261,607.48

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 12.

RECEIPTS.	Rockland POPULATION 6,287	Saugus POPULATION 6,253	Hudson POPULATION 6,217	Wellesley POPULATION 6,189
REVENUE.	\$112,774.80	\$121,016.89	\$141,413.58	\$201,139.84
General,	88,143.23	73,960.53	89,459.42	150,226.61
<i>Taxes,</i>	<i>87,240.12</i>	<i>72,835.81</i>	<i>80,754.02</i>	<i>149,277.29</i>
Property and poll,	82,415.57	68,786.15	72,692.74	124,408.73
Corporation, bank, etc.,	4,821.55	4,049.66	8,061.28	24,868.56
<i>Licenses and permits,</i>	<i>92.00</i>	<i>237.00</i>	<i>6,841.00</i>	<i>73.25</i>
<i>Fines and forfeits,</i>	<i>9.25</i>	<i>290.50</i>	<i>427.00</i>	<i>336.10</i>
<i>Grants and gifts,</i>	<i>801.86</i>	<i>597.22</i>	<i>1,437.40</i>	<i>539.97</i>
For expenses,	801.86	597.22	1,437.40	539.97
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	24,631.57	47,056.36	51,954.16	50,913.23
<i>Special assessments,</i>	<i>—</i>	<i>2,724.30</i>	<i>2,134.94</i>	<i>—</i>
To meet expenses,	—	2,724.30	2,134.94	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,470.73</i>	<i>2,878.62</i>	<i>839.43</i>	<i>2,632.39</i>
<i>Departmental,</i>	<i>8,816.08</i>	<i>28,021.82</i>	<i>7,873.88</i>	<i>4,005.68</i>
General government,	—	330.00	1,833.75	275.00
Protection of life and property,	102.50	16,925.13	1,417.20	75.04
Health and sanitation,	2.00	—	145.00	51.23
Highways and bridges,	178.05	197.95	26.53	236.65
Charities,	2,729.13	7,196.87	578.54	2,348.63
Soldiers' benefits,	5,402.00	2,912.00	2,728.00	328.00
Education,	249.81	459.87	295.00	413.18
Libraries,	152.59	—	88.21	104.15
Recreation,	—	—	—	173.80
Unclassified,	—	—	761.65	—
<i>Public service enterprises,</i>	<i>12,333.30</i>	<i>10,204.49</i>	<i>39,102.55</i>	<i>42,266.48</i>
Electric light,	—	—	25,459.96	19,728.40
Water,	12,333.30	10,197.19	13,642.59	22,538.08
All other,	—	7.30	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,236.25</i>	<i>800.90</i>	<i>—</i>
<i>Interest,</i>	<i>2,011.46</i>	<i>990.88</i>	<i>1,193.46</i>	<i>1,953.68</i>
NON-REVENUE.	\$25,546.43	\$122,025.07	\$29,589.72	\$184,699.62
Offsets to outlays,	953.12	519.50	3,942.78	533.67
<i>Departmental,</i>	<i>183.20</i>	<i>519.50</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>769.92</i>	<i>—</i>	<i>3,942.78</i>	<i>533.67</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	110,000.10	12,114.21	156,003.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>114.21</i>	<i>6,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>5,000.00</i>	<i>2,000.00</i>	<i>25,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>105,000.00</i>	<i>10,000.00</i>	<i>125,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>.10</i>	<i>—</i>	<i>3.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	—	—	5,000.00
Agency and trust,	9,593.31	11,505.47	13,532.73	23,162.95
<i>Taxes and licenses for State,</i>	<i>4,928.74</i>	<i>5,440.80</i>	<i>7,456.11</i>	<i>14,731.85</i>
<i>Taxes for county,</i>	<i>4,004.55</i>	<i>5,214.43</i>	<i>3,846.51</i>	<i>8,431.10</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>—</i>	<i>850.54</i>	<i>2,230.11</i>	<i>—</i>
<i>Private trust funds and accounts,</i>	<i>60.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue,	\$112,774.80	\$121,016.89	\$141,413.58	\$201,139.84
For current charges,	112,774.80	121,016.89	141,413.58	201,139.84
For outlays,	—	—	—	—
Offsets to outlays,	953.12	519.50	3,942.78	533.67
Municipal indebtedness,	15,000.00	110,000.10	12,114.21	156,003.00
From sinking funds,	—	—	—	5,000.00
Agency and trust,	9,593.31	11,505.47	13,532.73	23,162.95
Total receipts,	\$138,321.23	\$243,041.96	\$171,003.30	\$385,839.46
Balance on hand, beginning of year,	3,000.17	13,435.16	34,201.34	32,201.49
GRAND TOTAL,	\$146,321.40	\$256,477.12	\$205,204.64	\$425,040.95

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 12.

PAYMENTS.	Rockland POPULATION 6,287	Saugus POPULATION 6,253	Hudson POPULATION 6,217	Wellesley POPULATION 6,189
Maintenance,	\$83,016.40	\$110,548.02	\$100,931.61	\$143,521.12
<i>Departmental,</i>	<i>75,255.58</i>	<i>107,475.68</i>	<i>77,311.39</i>	<i>113,853.51</i>
General government,	4,741.17	8,153.98	5,031.56	18,571.87
Protection of life and property,	9,396.89	30,909.97	12,466.69	17,955.75
Health and sanitation,	785.54	1,876.72	5,066.17	1,227.16
Highways and bridges,	11,325.62	14,613.79	15,020.22	16,676.17
Charities,	10,248.88	10,358.89	5,510.22	6,058.80
Soldiers' benefits,	7,415.03	3,626.13	3,775.29	387.00
Education,	28,371.96	35,162.62	25,888.16	39,584.63
Libraries,	2,164.77	1,097.22	1,818.47	3,155.05
Recreation,	150.00	1,016.16	450.00	5,859.49
Unclassified,	655.72	660.20	2,284.61	4,347.59
<i>Public service enterprises,</i>	<i>7,760.82</i>	<i>582.34</i>	<i>22,956.52</i>	<i>29,667.61</i>
Electric light,	7,760.82	582.34	20,582.08	22,007.30
Water,	—	—	2,374.44	7,660.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,490.00</i>	<i>663.70</i>	<i>—</i>
Interest,	7,631.53	13,637.44	13,402.78	23,988.73
<i>Loans, general purposes,</i>	<i>5,691.53</i>	<i>11,057.44</i>	<i>7,886.48</i>	<i>11,555.40</i>
<i>Loans, public service enterprises,</i>	<i>1,940.00</i>	<i>2,630.00</i>	<i>5,516.30</i>	<i>12,433.33</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	10,764.69	4,238.68	36,556.15	91,670.53
<i>Departmental,</i>	<i>5,319.69</i>	<i>409.50</i>	<i>11,106.82</i>	<i>69,897.22</i>
General government,	—	—	—	—
Protection of life and property,	470.00	340.00	144.00	315.00
Health and sanitation,	—	—	1,246.71	—
Highways and bridges,	5,349.69	—	9,716.11	3,191.20
Charities,	—	—	—	—
Education,	—	69.50	—	66,391.02
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>4,945.00</i>	<i>3,829.18</i>	<i>25,449.33</i>	<i>21,773.31</i>
Electric light,	—	—	4,188.90	8,909.53
Water,	4,945.00	3,829.18	21,260.43	12,863.78
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	25,500.00	113,634.21	31,305.25	130,399.19
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>From revenue,</i>	<i>10,500.00</i>	<i>8,634.21</i>	<i>21,305.25</i>	<i>25,399.19</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>105,000.00</i>	<i>10,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds,	—	—	—	6,000.00
<i>From revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	9,593.31	11,505.47	13,527.48	23,162.95
<i>Taxes and licenses for State,</i>	<i>4,928.74</i>	<i>5,440.50</i>	<i>7,456.11</i>	<i>14,731.85</i>
<i>Taxes for county,</i>	<i>4,604.55</i>	<i>5,214.43</i>	<i>3,846.51</i>	<i>8,431.10</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>—</i>	<i>850.54</i>	<i>2,224.86</i>	<i>—</i>
<i>Private trust funds and accounts,</i>	<i>60.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$101,147.93	\$132,869.67	\$135,639.64	\$198,909.04
Maintenance and interest,	90,647.93	124,235.46	114,334.39	167,509.85
Debt,	10,500.00	8,634.21	21,305.25	25,399.19
Sinking funds,	—	—	—	6,000.00
Outlays,	10,764.69	4,238.68	36,556.15	91,670.53
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	5,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	105,000.00	10,000.00	100,000.00
Agency and trust,	9,593.31	11,505.47	13,527.48	23,162.95
Total payments,	\$136,505.93	\$253,613.82	\$195,723.27	\$418,742.52
<i>Balance on hand, end of year,</i>	<i>9,815.47</i>	<i>2,863.30</i>	<i>9,481.87</i>	<i>6,298.43</i>
GRAND TOTAL,	\$146,321.40	\$256,477.12	\$205,204.64	\$425,040.95

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Great Barrington POPULATION 6,152	Stoughton POPULATION 5,959	Winchendon POPULATION 5,933	Maynard POPULATION 5,811
REVENUE.	\$81,137.29	\$89,201.82	\$91,753.53	\$75,012.19
General,	74,312.66	65,535.34	70,774.65	54,095.06
Taxes,	63,831.59	63,311.39	61,003.68	47,881.20
Property and poll,	55,332.98	61,848.48	60,158.43	47,236.22
Corporation, bank, etc.,	8,498.61	1,462.91	845.25	644.98
Licenses and permits,	9,642.75	293.00	6,835.25	5,019.25
Fines and forfeits,	450.65	649.10	1,671.59	206.55
Grants and gifts,	387.67	1,281.85	1,364.13	988.26
For expenses,	387.67	1,281.85	1,364.13	988.26
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	6,824.63	23,656.48	20,978.88	20,917.13
Special assessments,	487.57	—	744.03	344.89
To meet expenses,	387.57	—	361.02	344.89
To meet outlays,	100.00	—	383.01	—
Privileges,	1,011.94	570.72	—	265.19
Departmental,	5,101.02	8,419.47	5,142.18	3,812.65
General government,	790.00	1,032.00	819.25	—
Protection of life and property,	—	50.00	22.25	1,256.91
Health and sanitation,	60.65	—	—	—
Highways and bridges,	129.81	200.59	901.85	45.35
Charities,	555.11	3,387.38	2,189.98	2,015.77
Soldiers' benefits,	2,009.00	3,426.50	1,010.00	446.00
Education,	1,556.45	217.00	50.38	20.70
Libraries,	—	106.00	32.78	23.17
Recreation,	—	—	99.69	4.00
Unclassified,	—	—	16.00	75
Public service enterprises,	—	11,933.73	13,884.13	15,625.48
Electric light,	—	—	—	—
Water,	—	11,988.73	13,884.13	15,625.48
All other,	—	—	—	—
Cemeteries,	160.50	—	413.75	426.25
Interest,	63.60	2,687.56	794.79	442.67
NON-REVENUE.	\$51,622.60	\$133,760.83	\$57,021.48	\$31,521.95
Offsets to outlays,	—	279.21	4,350.51	1,179.43
Departmental,	—	—	4,350.51	900.00
Public service enterprises,	—	279.21	—	579.43
Cemeteries,	—	—	—	—
Municipal indebtedness,	31,850.00	117,542.00	38,750.00	19,700.78
Loans, general purposes,	6,400.00	—	750.00	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	50,000.00	—	—
Temporary loans (including tax loans),	25,450.00	67,228.00	33,000.00	19,700.78
Premiums,	—	314.00	—	—
Unpaid warrants or orders, current year,	—	—	—	—
From sinking funds,	—	8,930.03	—	—
Agency and trust,	19,772.60	7,009.59	13,920.97	10,641.74
Taxes and licenses for State,	11,852.15	4,320.00	9,141.30	6,164.75
Taxes for county,	7,816.82	2,522.33	3,613.00	3,987.66
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	103.63	167.26	750.00	459.33
Private trust funds and accounts,	—	—	—	—
All other,	—	—	416.67	—
RECAPITULATION.				
Revenue,	\$81,137.29	\$89,201.82	\$91,753.53	\$75,012.19
For current charges,	81,037.29	89,201.82	91,370.52	75,012.19
For outlays,	100.00	—	383.01	—
Offsets to outlays,	—	279.21	4,350.51	1,179.43
Municipal indebtedness,	31,850.00	117,542.00	38,750.00	19,700.78
From sinking funds,	—	8,930.03	—	—
Agency and trust,	19,772.60	7,009.59	13,920.97	10,641.74
Total receipts,	\$132,759.89	\$222,962.65	\$148,775.01	\$106,534.14
Balance on hand, beginning of year,	952.32	13,653.86	13,183.02	4,412.58
GRAND TOTAL,	\$133,712.21	\$236,616.51	\$161,958.03	\$110,946.72

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 13.

PAYMENTS.	Great Barrington POPULATION 6,152	Stoughton POPULATION 5,959	Winchendon POPULATION 5,933	Maynard POPULATION 5,811
Maintenance,	\$59,025.91	\$64,440.82	\$72,096.52	\$53,584.79
<i>Departmental,</i>	<i>53,097.75</i>	<i>60,260.33</i>	<i>65,523.44</i>	<i>51,913.94</i>
General government,	5,067.25	6,045.84	5,124.23	2,946.59
Protection of life and property,	2,846.91	5,629.44	11,121.99	11,819.89
Health and sanitation,	1,403.47	560.45	896.34	845.50
Highways and bridges,	8,791.54	12,301.80	15,547.70	7,573.49
Charities,	5,738.08	7,458.33	6,786.71	4,705.35
Soldiers' benefits,	2,398.50	3,994.78	1,531.00	961.31
Education,	28,502.00	20,757.98	22,560.03	21,486.88
Libraries,	1,815.84	2,682.89	1,311.76	743.18
Recreation,	624.95	373.28	329.50	395.21
Unclassified,	909.21	455.54	314.18	436.54
<i>Public service enterprises,</i>	<i>—</i>	<i>4,180.49</i>	<i>5,194.11</i>	<i>6,167.52</i>
Electric light,	—	—	—	—
Water,	—	4,180.49	5,194.11	6,167.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>928.16</i>	<i>—</i>	<i>1,378.97</i>	<i>503.33</i>
Interest,	3,726.12	15,924.24	5,776.66	6,668.60
<i>Loans, general purposes,</i>	<i>3,718.12</i>	<i>6,744.24</i>	<i>2,216.66</i>	<i>1,668.60</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>9,180.00</i>	<i>3,560.00</i>	<i>5,000.00</i>
<i>Loans, cemeteries,</i>	<i>8.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	19,019.79	8,144.09	18,303.39	3,904.22
<i>Departmental,</i>	<i>19,019.79</i>	<i>3,582.81</i>	<i>16,291.28</i>	<i>527.00</i>
General government,	—	—	—	—
Protection of life and property,	183.30	—	300.14	—
Health and sanitation,	1,327.54	—	—	—
Highways and bridges,	218.35	2,477.88	11,483.46	527.00
Charities,	—	—	—	—
Education,	17,051.94	1,104.93	457.56	—
Libraries,	—	—	4,050.12	—
Recreation,	238.66	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>4,561.28</i>	<i>2,012.11</i>	<i>3,377.22</i>
Electric light,	—	—	—	—
Water,	—	4,561.28	2,012.11	3,377.22
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	24,600.00	129,300.00	31,000.00	22,300.00
<i>From sinking funds,</i>	<i>—</i>	<i>1,986.00</i>	<i>—</i>	<i>—</i>
<i>From revenue,</i>	<i>200.00</i>	<i>7,314.00</i>	<i>6,000.00</i>	<i>4,300.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>24,400.00</i>	<i>70,000.00</i>	<i>25,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To sinking funds,	6,400.00	—	—	3,000.00
<i>From revenue,</i>	<i>6,400.00</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	19,772.60	6,842.33	13,920.97	10,641.74
<i>Taxes and licenses for State,</i>	<i>11,852.15</i>	<i>4,320.00</i>	<i>2,141.30</i>	<i>6,164.75</i>
<i>Taxes for county,</i>	<i>7,816.82</i>	<i>2,522.33</i>	<i>3,813.00</i>	<i>3,987.66</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>103.63</i>	<i>—</i>	<i>750.00</i>	<i>489.33</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>416.67</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$69,352.03	\$87,679.06	\$83,873.18	\$72,553.39
Maintenance and interest,	62,752.03	80,365.06	77,873.18	65,253.89
Debt,	200.00	7,314.00	6,000.00	4,300.00
Sinking funds,	6,400.00	—	—	3,000.00
Outlays,	19,019.79	8,144.09	18,303.39	3,904.22
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	1,986.00	—	—
Bonds refunded, current year,	—	50,000.00	—	—
Temporary loans,	24,400.00	70,000.00	25,000.00	18,000.00
Agency and trust,	19,772.60	6,842.33	13,920.97	10,641.74
Total payments,	\$132,544.42	\$224,651.48	\$141,097.54	\$105,099.35
<i>Balance on hand, end of year,</i>	<i>1,167.79</i>	<i>11,965.03</i>	<i>20,860.49</i>	<i>5,847.37</i>
GRAND TOTAL,	\$133,712.21	\$236,616.51	\$161,958.03	\$110,946.72

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 14.

RECEIPTS.	Blackstone POPULATION 5,786	Reading POPULATION 5,682	Orange POPULATION 5,578	Concord POPULATION 5,421
REVENUE.	\$43,190.86	\$152,388.84	\$87,275.65	\$166,538.90
General,	38,327.94	94,114.68	68,749.63	96,374.92
<i>Taxes,</i>	<i>32,385.70</i>	<i>92,035.88</i>	<i>67,378.73</i>	<i>94,358.15</i>
Property and poll,	31,600.00	84,702.49	61,359.52	79,540.45
Corporation, bank, etc.,	785.70	7,333.39	6,019.21	14,817.70
<i>Licenses and permits,</i>	<i>4,262.00</i>	<i>64.00</i>	<i>59.50</i>	<i>107.50</i>
<i>Fines and forfeits,</i>	<i>229.89</i>	<i>216.00</i>	<i>177.65</i>	<i>336.62</i>
<i>Grants and gifts,</i>	<i>1,450.35</i>	<i>1,798.80</i>	<i>1,133.75</i>	<i>1,566.40</i>
For expenses,	1,450.35	666.80	1,133.75	1,566.40
For outlays,	—	1,132.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.25</i>
Commercial,	4,862.92	58,274.16	18,526.02	70,163.98
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>660.79</i>
To meet expenses,	—	—	—	660.79
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>546.63</i>	<i>2,390.94</i>	<i>407.42</i>	<i>359.33</i>
<i>Departmental,</i>	<i>4,300.62</i>	<i>15,938.72</i>	<i>4,275.13</i>	<i>15,702.66</i>
General government,	—	1.48	371.50	502.98
Protection of life and property,	152.95	8,470.56	5.50	6,168.84
Health and sanitation,	—	—	—	—
Highways and bridges,	2.00	184.45	290.17	764.06
Charities,	1,131.18	2,568.22	382.92	2,000.95
Soldiers' benefits,	2,014.00	2,432.00	2,432.00	380.81
Education,	980.82	2,179.66	639.92	5,874.70
Libraries,	16.67	70.75	86.12	—
Recreation,	—	—	67.00	—
Unclassified,	—	31.60	—	10.32
<i>Public service enterprises,</i>	<i>—</i>	<i>36,941.18</i>	<i>11,412.32</i>	<i>46,792.33</i>
Electric light,	—	19,337.82	—	27,185.61
Water,	—	17,603.36	11,412.32	19,606.72
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>510.00</i>	<i>1,678.25</i>	<i>781.20</i>
<i>Interest,</i>	<i>15.67</i>	<i>2,493.32</i>	<i>752.90</i>	<i>5,867.67</i>
NON-REVENUE.	\$81,952.50	\$121,238.75	\$54,247.06	\$85,032.26
Offsets to outlays,	872.00	1,712.52	194.47	1,702.39
<i>Departmental,</i>	<i>872.00</i>	<i>1,203.20</i>	<i>194.47</i>	<i>148.67</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>509.32</i>	<i>—</i>	<i>1,553.82</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	74,300.00	107,351.24	40,000.00	64,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>851.24</i>	<i>18,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>26,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>74,300.00</i>	<i>80,500.00</i>	<i>22,000.00</i>	<i>62,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	—	—	—
Agency and trust,	6,780.50	12,174.99	14,052.59	19,329.87
<i>Taxes and licenses for State,</i>	<i>4,240.50</i>	<i>6,242.13</i>	<i>6,406.64</i>	<i>8,165.25</i>
<i>Taxes for county,</i>	<i>2,540.00</i>	<i>5,081.62</i>	<i>7,017.20</i>	<i>6,316.74</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>851.24</i>	<i>628.75</i>	<i>4,847.88</i>
<i>Permanent public trust funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue,	\$43,190.86	\$152,388.84	\$87,275.65	\$166,538.90
For current charges,	43,190.86	151,256.84	87,275.65	166,538.90
For outlays,	—	1,132.00	—	—
Offsets to outlays,	872.00	1,712.52	194.47	1,702.39
Municipal indebtedness,	74,300.00	107,351.24	40,000.00	64,000.00
From sinking funds,	—	—	—	—
Agency and trust,	6,780.50	12,174.99	14,052.59	19,329.87
Total receipts,	\$125,143.36	\$273,627.59	\$141,522.71	\$251,671.16
<i>Balance on hand, beginning of year,</i>	<i>1,594.38</i>	<i>2,922.73</i>	<i>10,390.93</i>	<i>9,290.24</i>
GRAND TOTAL,	\$126,737.74	\$276,550.32	\$151,913.64	\$260,861.40

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 14.

PAYMENTS.	Blackstone Population 5,786	Reading Population 5,682	Orange Population 5,578	Concord Population 5,421
Maintenance,	\$45,866.05	\$117,907.67	\$71,081.69	\$125,157.11
<i>Departmental,</i>	<i>45,866.05</i>	<i>88,480.35</i>	<i>65,932.04</i>	<i>92,646.91</i>
General government,	3,000.42	4,403.70	4,348.72	5,093.25
Protection of life and property,	2,469.29	26,601.96	9,569.95	16,239.87
Health and sanitation,	439.25	838.41	1,555.09	6,166.77
Highways and bridges,	11,459.63	8,373.45	15,168.76	11,219.64
Charities,	5,530.93	5,731.62	3,148.49	7,225.82
Soldiers' benefits,	2,235.50	3,870.97	3,612.57	814.75
Education,	19,379.91	35,179.42	25,966.80	39,097.37
Libraries,	526.55	1,623.92	949.78	5,186.05
Recreation,	50.00	719.71	508.90	735.49
Unclassified,	774.57	1,137.19	1,102.98	867.90
<i>Public service enterprises,</i>		<i>27,759.48</i>	<i>3,108.52</i>	<i>30,197.90</i>
Electric light,	—	20,160.63	—	26,497.72
Water,	—	7,598.85	3,198.52	3,700.18
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>1,667.84</i>	<i>1,951.13</i>	<i>2,312.30</i>
Interest,	2,185.87	16,545.38	7,096.05	11,325.57
<i>Loans, general purposes,</i>	<i>2,185.87</i>	<i>7,537.16</i>	<i>2,476.05</i>	<i>6,682.24</i>
<i>Loans, public service enterprises,</i>	—	<i>9,008.22</i>	<i>4,620.00</i>	<i>4,643.33</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	871.85	26,187.31	21,093.29	17,661.16
<i>Departmental,</i>	<i>871.85</i>	<i>9,151.96</i>	<i>21,093.29</i>	<i>11,634.34</i>
General government,	—	—	642.23	—
Protection of life and property,	—	383.98	1,450.50	425.88
Health and sanitation,	—	—	155.82	4,438.24
Highways and bridges,	—	3,156.45	3,556.93	4,736.00
Charities,	—	—	—	—
Education,	871.85	5,611.53	11,205.84	—
Libraries,	—	—	—	2,034.22
Recreation,	—	—	4,081.97	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	<i>17,035.35</i>	—	<i>6,026.82</i>
Electric light,	—	11,596.92	—	1,980.86
Water,	—	5,438.43	—	4,045.96
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	69,900.00	96,922.74	29,000.00	72,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>7,000.00</i>	<i>20,922.74</i>	<i>7,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>62,900.00</i>	<i>76,000.00</i>	<i>22,000.00</i>	<i>65,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
To sinking funds,	—	—	—	6,920.00
<i>From revenue,</i>	—	—	—	¹ 6,920.00
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	6,780.50	12,174.99	14,052.59	17,731.66
<i>Taxes and licenses for State,</i>	<i>4,240.50</i>	<i>6,242.13</i>	<i>6,406.64</i>	<i>8,165.25</i>
<i>Taxes for county,</i>	<i>2,540.00</i>	<i>5,081.62</i>	<i>7,017.20</i>	<i>6,316.74</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	—	<i>851.24</i>	<i>628.75</i>	<i>3,249.67</i>
<i>Private trust funds and accounts,</i>	—	—	—	—
RECAPITULATION.				
Current charges against revenue,	\$55,051.92	\$155,375.79	\$85,177.74	\$150,402.68
Maintenance and interest,	48,051.92	134,453.05	78,177.74	136,482.68
Debt,	7,000.00	20,922.74	7,000.00	7,000.00
Sinking funds,	—	—	—	6,920.00
Outlays,	871.85	26,187.31	21,093.29	17,661.16
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	62,900.00	76,000.00	22,000.00	65,000.00
Agency and trust,	6,780.50	12,174.99	14,052.59	17,731.66
Total payments,	\$125,604.27	\$269,738.09	\$142,323.62	\$250,795.50
<i>Balance on hand, end of year,</i>	<i>1,133.47</i>	<i>6,812.23</i>	<i>9,590.02</i>	<i>10,065.90</i>
GRAND TOTAL,	\$126,737.74	\$276,550.32	\$151,913.64	\$260,861.40

¹ Includes \$2,000 building insurance fund.

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Westborough POPULATION 5,318	Amherst POPULATION 5,313	Franklin POPULATION 5,244	Ipswich POPULATION 5,205
REVENUE.	\$82,245.16	\$66,115.15	\$78,503.78	\$105,160.57
General,	57,809.28	56,300.70	57,619.59	67,431.30
<i>Taxes,</i>	<i>56,543.00</i>	<i>54,548.11</i>	<i>56,179.85</i>	<i>54,579.31</i>
Property and poll,	51,471.49	49,843.93	54,240.06	47,013.48
Corporation, bank, etc.,	5,071.51	4,704.18	1,939.79	7,565.83
<i>Licenses and permits,</i>	<i>30.00</i>	<i>17.00</i>	<i>142.50</i>	<i>6,094.00</i>
<i>Fines and forfeits,</i>	<i>353.98</i>	<i>252.34</i>	<i>408.00</i>	<i>395.65</i>
<i>Grants and gifts,</i>	<i>882.30</i>	<i>1,483.25</i>	<i>889.24</i>	<i>7,362.34</i>
For expenses,	452.30	1,483.25	889.24	362.34
For outlays,	430.00	—	—	7,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	24,435.88	9,814.45	20,884.19	37,729.27
<i>Special assessments,</i>	<i>3,567.09</i>	<i>994.24</i>	<i>—</i>	<i>819.68</i>
To meet expenses,	1,205.79	723.29	—	819.68
To meet outlays,	2,361.30	270.95	—	—
<i>Privileges,</i>	<i>1,075.17</i>	<i>2,105.25</i>	<i>265.52</i>	<i>1,326.16</i>
<i>Departmental,</i>	<i>4,742.12</i>	<i>5,551.76</i>	<i>6,119.63</i>	<i>11,141.01</i>
General government,	381.55	671.75	.10	1,082.00
Protection of life and property,	18.45	29.25	25.25	2,029.08
Health and sanitation,	751.69	40.50	—	945.08
Highways and bridges,	198.81	73.70	64.50	76.99
Charities,	888.12	1,069.23	3,660.98	3,456.36
Soldiers' benefits,	2,331.00	1,416.00	1,351.00	3,102.00
Education,	88.50	2,162.06	1,017.55	443.00
Libraries,	80.00	61.77	—	—
Recreation,	—	—	—	—
Unclassified,	4.00	7.50	.25	6.50
<i>Public service enterprises,</i>	<i>10,712.14</i>	<i>—</i>	<i>14,285.47</i>	<i>23,336.20</i>
Electric light,	—	—	—	11,264.05
Water,	10,712.14	—	14,285.47	11,931.47
All other,	—	—	—	140.68
<i>Cemeteries,</i>	<i>1,339.28</i>	<i>50.50</i>	<i>795.00</i>	<i>795.00</i>
<i>Interest,</i>	<i>3,000.08</i>	<i>1,132.70</i>	<i>213.57</i>	<i>311.22</i>
NON-REVENUE.	\$47,758.08	\$16,669.41	\$202,019.19	\$67,871.15
Offsets to outlays,	865.63	—	363.67	306.43
<i>Departmental,</i>	<i>865.63</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>363.67</i>	<i>306.43</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	38,000.00	5,500.00	193,500.00	53,857.04
<i>Loans, general purposes,</i>	<i>8,000.00</i>	<i>—</i>	<i>2,500.00</i>	<i>21,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>170,000.00</i>	<i>8,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>5,500.00</i>	<i>21,000.00</i>	<i>22,000.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,357.04</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
From sinking funds,	—	—	—	—
Agency and trust,	8,892.45	11,169.41	8,155.52	13,707.68
<i>Taxes and licenses for State,</i>	<i>3,953.56</i>	<i>6,164.60</i>	<i>5,690.14</i>	<i>7,231.36</i>
<i>Taxes for county,</i>	<i>3,363.00</i>	<i>5,004.91</i>	<i>2,428.91</i>	<i>4,977.71</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>1,575.89</i>	<i>—</i>	<i>—</i>	<i>1,498.61</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>36.47</i>	<i>—</i>
RECAPITULATION.				
Revenue,	\$82,245.16	\$66,115.15	\$78,503.78	\$105,160.57
For current charges,	79,453.86	65,844.20	78,503.78	98,160.57
For outlays,	2,791.30	270.95	—	7,000.00
Offsets to outlays,	865.63	—	363.67	306.43
Municipal indebtedness,	38,000.00	5,500.00	193,500.00	53,857.04
From sinking funds,	—	—	—	—
Agency and trust,	8,892.45	11,169.41	8,155.52	13,707.68
Total receipts,	\$130,003.24	\$82,784.56	\$280,522.97	\$173,031.72
<i>Balance on hand, beginning of year,</i>	<i>34,301.15</i>	<i>15,200.88</i>	<i>5,310.66</i>	<i>6,511.70</i>
GRAND TOTAL,	\$164,304.39	\$97,985.44	\$285,833.63	\$179,543.42

Graded According to Population of 1905 — Continued.

GROUP 15.

PAYMENTS.	Westborough POPULATION 5,378	Amherst POPULATION 5,313	Franklin POPULATION 5,244	Ipswich POPULATION 5,205
Maintenance,	\$55,634.86	\$57,252.44	\$68,019.33	\$81,389.22
<i>Departmental,</i>	<i>50,274.32</i>	<i>56,747.08</i>	<i>63,954.64</i>	<i>62,660.68</i>
General government,	3,685.23	6,447.45	3,503.81	4,488.91
Protection of life and property,	6,238.58	6,252.10	9,918.14	10,821.06
Health and sanitation,	3,405.36	632.71	633.25	2,162.92
Highways and bridges,	7,027.38	14,323.61	9,734.84	10,932.08
Charities,	4,288.87	4,452.75	8,898.47	9,383.11
Soldiers' benefits,	3,203.57	1,384.00	1,621.75	4,605.92
Education,	19,640.15	20,981.58	26,189.08	18,561.77
Libraries,	2,363.09	1,203.67	1,000.00	—
Recreation,	152.29	450.00	100.00	1,107.11
Unclassified,	269.80	619.21	2,353.30	597.80
<i>Public service enterprises,</i>	<i>3,416.45</i>	<i>—</i>	<i>4,064.69</i>	<i>16,882.92</i>
Electric light,	—	—	—	13,454.67
Water,	3,416.45	—	4,064.69	3,411.40
All other,	—	—	—	16.85
<i>Cemeteries,</i>	<i>1,944.09</i>	<i>505.36</i>	<i>—</i>	<i>1,845.62</i>
Interest,	12,561.78	3,861.65	4,195.55	9,496.41
<i>Loans, general purposes,</i>	<i>6,391.78</i>	<i>3,861.65</i>	<i>795.55</i>	<i>1,636.41</i>
<i>Loans, public service enterprises,</i>	<i>6,170.00</i>	<i>—</i>	<i>3,400.00</i>	<i>7,860.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	39,529.38	2,496.76	174,847.24	41,167.52
<i>Departmental,</i>	<i>39,529.38</i>	<i>2,496.76</i>	<i>1,825.05</i>	<i>26,456.33</i>
General government,	—	—	—	1,627.00
Protection of life and property,	—	—	483.00	14,342.87
Health and sanitation,	2,361.30	—	150.00	500.00
Highways and bridges,	3,451.91	2,496.76	759.57	2,522.28
Charities,	—	—	—	30.00
Education,	22,514.84	—	—	7,434.18
Libraries,	11,201.33	—	—	—
Recreation,	—	—	432.48	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>173,022.19</i>	<i>14,711.19</i>
Electric light,	—	—	—	3,538.00
Water,	—	—	173,022.19	11,173.19
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	39,137.84	9,000.00	24,000.00	21,437.19
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue,</i>	<i>9,137.84</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>2,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>5,500.00</i>	<i>21,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>837.19</i>
To sinking funds,	3,500.00	1,500.00	—	3,084.00
<i>From revenue,</i>	<i>3,500.00</i>	<i>1,500.00</i>	<i>—</i>	<i>3,084.00</i>
<i>Premiums and offsets to outlays,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Agency and trust,	8,892.45	11,169.41	8,139.05	13,707.68
<i>Taxes and licenses for State,</i>	<i>5,953.56</i>	<i>6,164.50</i>	<i>5,690.14</i>	<i>7,231.36</i>
<i>Taxes for county,</i>	<i>3,363.00</i>	<i>5,004.91</i>	<i>2,428.91</i>	<i>4,977.71</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Permanent public trust funds,</i>	<i>1,575.89</i>	<i>—</i>	<i>—</i>	<i>1,498.61</i>
<i>Private trust funds and accounts,</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
RECAPITULATION.				
Current charges against revenue,	\$80,834.48	\$66,114.09	\$75,214.88	\$96,569.63
Maintenance and interest,	68,196.64	61,114.09	72,214.88	90,885.63
Debt,	9,137.84	3,500.00	3,000.00	2,600.00
Sinking funds,	3,500.00	1,500.00	—	3,084.00
Outlays,	39,529.38	2,496.76	174,847.24	41,167.52
Premiums and offsets to outlays paid to	—	—	—	—
sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	5,500.00	21,000.00	18,837.19
Agency and trust,	8,892.45	11,169.41	8,139.05	13,707.68
Total payments,	\$159,256.31	\$85,280.26	\$279,201.17	\$170,282.02
<i>Balance on hand, end of year,</i>	<i>5,048.08</i>	<i>12,705.18</i>	<i>6,632.46</i>	<i>9,261.40</i>
GRAND TOTAL,	\$164,304.39	\$97,985.44	\$285,833.63	\$179,543.42

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Swampscott POPULATION 5,141	Abington POPULATION 5,081	South Hadley POPULATION 5,054	Grafton POPULATION 5,052
REVENUE.	\$178,851.35	\$87,616.56	\$66,836.10	\$63,416.02
General,	135,457.22	61,974.90	62,609.03	54,446.60
Taxes,	134,514.20	60,600.83	52,777.12	46,298.77
Property and poll,	117,019.84	58,549.93	43,167.03	42,586.59
Corporation, bank, etc.,	17,494.36	2,050.90	9,610.09	3,712.18
Licenses and permits,	171.50	24.75	2.25	6,473.75
Fines and forfeits,	219.00	66.35	177.18	39.51
Grants and gifts,	552.52	1,282.97	9,652.48	2,634.57
For expenses,	552.52	1,282.97	1,652.48	2,634.57
For outlays,	—	—	8,000.00	—
All other,	—	—	—	—
Commercial,	43,394.13	25,641.66	4,227.07	8,969.42
Special assessments,	5,294.13	—	1,064.55	74.70
To meet expenses,	4,968.52	—	574.55	74.70
To meet outlays,	325.61	—	490.00	—
Privileges,	823.50	1,570.98	812.86	1,136.92
Departmental,	9,575.18	6,513.03	2,063.76	5,450.03
General government,	308.00	2.00	—	775.79
Protection of life and property,	5,389.60	125.16	21.12	23.78
Health and sanitation,	102.96	—	—	42.00
Highways and bridges,	137.00	64.75	225.10	25.75
Charities,	131.00	957.76	673.35	3,410.01
Soldiers' benefits,	3,112.00	4,606.50	808.50	1,089.00
Education,	43.96	622.00	156.50	71.15
Libraries,	25.00	121.61	45.71	12.55
Recreation,	325.66	—	—	—
Unclassified,	—	13.25	133.48	—
Public service enterprises,	26,646.09	16,682.43	—	—
Electric light,	—	—	—	—
Water,	26,646.09	16,682.43	—	—
All other,	—	—	—	—
Cemeteries,	349.90	—	—	614.12
Interest,	705.33	875.22	255.90	1,693.65
NON-REVENUE.	\$125,451.31	\$76,308.19	\$54,942.18	\$27,743.31
Offsets to outlays,	1,212.97	432.07	40.34	—
Departmental,	1,212.97	370.05	40.34	—
Public service enterprises,	—	62.02	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	103,893.72	67,999.29	43,300.00	10,500.00
Loans, general purposes,	20,000.00	—	3,300.00	500.00
Loans, public service enterprises,	8,000.00	3,000.00	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	75,100.00	64,900.00	40,000.00	10,000.00
Premiums,	—	47.10	—	—
Unpaid warrants or orders, current year,	793.72	52.19	—	—
From sinking funds,	—	—	—	—
Agency and trust,	20,344.62	7,876.83	11,601.84	17,243.31
Taxes and licenses for State,	9,920.00	4,350.81	3,400.75	4,909.05
Taxes for county,	10,209.90	3,526.02	3,832.59	2,719.00
Reimbursements for grade crossings,	—	—	—	—
Permanent public trust funds,	214.72	—	—	9,615.26
Private trust funds and accounts,	—	—	6.00	—
All other,	—	—	4,362.50	—
RECAPITULATION.				
Revenue,	\$178,851.35	\$87,616.56	\$66,836.10	\$63,416.02
For current charges,	178,525.74	87,616.56	58,346.10	63,416.02
For outlays,	325.61	—	8,490.00	—
Offsets to outlays,	1,212.97	432.07	40.34	—
Municipal indebtedness,	103,893.72	67,999.29	43,300.00	10,500.00
From sinking funds,	—	—	—	—
Agency and trust,	20,344.62	7,876.83	11,601.84	17,243.31
Total receipts,	\$304,302.66	\$163,924.75	\$121,778.28	\$91,159.33
Balance on hand, beginning of year,	13,462.15	7,085.62	891.45	9,931.66
GRAND TOTAL,	\$317,764.81	\$171,010.37	\$122,669.73	\$101,090.99

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1905 — Continued.

GROUP 16.

PAYMENTS.	Swampscott POPULATION 5,141	Abington POPULATION 5,081	South Hadley POPULATION 5,054	Grafton POPULATION 5,052
Maintenance,	\$132,740.96	\$71,002.06	\$47,723.97	\$52,713.32
<i>Departmental,</i>	<i>118,432.69</i>	<i>61,407.02</i>	<i>47,723.97</i>	<i>51,129.63</i>
General government,	8,762.47	3,238.99	2,829.43	3,794.48
Protection of life and property,	26,806.11	5,981.32	1,368.85	4,127.56
Health and sanitation,	10,315.03	527.64	683.48	354.06
Highways and bridges,	28,849.52	12,996.70	13,085.85	7,334.46
Charities,	2,481.27	3,915.04	3,794.03	8,605.88
Soldiers' benefits,	5,306.53	5,605.14	1,096.00	1,564.00
Education,	30,561.94	26,523.57	22,306.32	23,567.94
Libraries,	1,477.55	1,873.78	1,860.52	1,317.67
Recreation,	3,305.17	253.54	150.00	225.00
Unclassified,	567.00	491.30	549.49	238.58
<i>Public service enterprises,</i>	<i>13,340.41</i>	<i>9,595.04</i>	—	—
Electric light,	—	—	—	—
Water,	13,340.41	9,595.04	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>967.96</i>	—	—	<i>1,583.69</i>
Interest,	21,653.25	7,589.57	3,788.13	3,918.01
<i>Loans, general purposes,</i>	<i>16,902.00</i>	<i>3,469.57</i>	<i>3,788.13</i>	<i>3,918.01</i>
<i>Loans, public service enterprises,</i>	<i>4,751.25</i>	<i>4,120.00</i>	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	27,883.39	7,607.64	15,737.82	10,799.55
<i>Departmental,</i>	<i>13,368.42</i>	<i>3,999.68</i>	<i>15,737.82</i>	<i>10,623.26</i>
General government,	—	—	—	—
Protection of life and property,	1,018.50	1,138.03	—	—
Health and sanitation,	3,750.88	—	954.68	—
Highways and bridges,	6,395.34	2,261.65	—	1,717.26
Charities,	—	—	—	—
Education,	1,941.70	—	7,142.00	—
Libraries,	—	—	7,641.14	—
Recreation,	262.00	600.00	—	—
Unclassified,	—	—	—	8,906.00
<i>Public service enterprises,</i>	<i>14,046.89</i>	<i>3,607.96</i>	—	—
Electric light,	—	—	—	—
Water,	14,046.89	3,607.96	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>468.08</i>	—	—	<i>176.29</i>
Municipal indebtedness,	91,426.28	71,908.15	40,000.00	12,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue,</i>	<i>16,325.53</i>	<i>8,000.00</i>	—	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>75,000.00</i>	<i>63,850.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>100.75</i>	<i>58.15</i>	—	—
To sinking funds,	2,860.00	—	—	—
<i>From revenue,</i>	<i>2,860.00</i>	—	—	—
<i>Premiums and offsets to outlays,</i>	—	—	—	—
Agency and trust,	20,344.62	7,876.83	11,601.84	8,516.96
<i>Taxes and licenses for State,</i>	<i>9,920.00</i>	<i>4,350.81</i>	<i>3,400.75</i>	<i>4,909.05</i>
<i>Taxes for county,</i>	<i>10,209.90</i>	<i>3,526.02</i>	<i>3,832.59</i>	<i>2,719.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Permanent public trust funds,</i>	<i>214.72</i>	—	—	<i>888.91</i>
<i>Private trust funds and accounts,</i>	—	—	6.00	—
<i>All other,</i>	—	—	<i>4,362.50</i>	—
RECAPITULATION.				
Current charges against revenue,	\$173,579.74	\$86,591.63	\$51,512.10	\$58,631.33
Maintenance and interest,	154,394.21	78,591.63	51,512.10	56,631.33
Debt,	16,825.53	8,000.00	—	2,000.00
Sinking funds,	2,860.00	—	—	—
Outlays,	27,883.39	7,607.64	15,737.82	10,799.55
Premiums and offsets to outlays paid to sinking funds,	—	—	—	—
Debt (from sinking funds),	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	75,100.75	63,908.15	40,000.00	10,000.00
Agency and trust,	20,344.62	7,876.83	11,601.84	8,516.96
Total payments,	\$296,908.50	\$165,984.25	\$118,851.76	\$87,947.84
<i>Balance on hand, end of year,</i>	<i>20,856.31</i>	<i>5,026.12</i>	<i>3,817.97</i>	<i>13,143.15</i>
GRAND TOTAL,	\$317,764.81	\$171,010.37	\$122,669.73	\$101,090.99

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 65 TOWNS.

RECEIPTS.		POPULATION 550,484
REVENUE.		\$11,707,198.29
General,		8,883,693.82
<i>Taxes,</i>		<i>8,491,582.82</i>
Property and poll,		7,472,840.68
Corporation, bank, etc.,		1,018,742.14
<i>Licenses and permits,</i>		<i>202,406.57</i>
<i>Fines and forfeits,</i>		<i>40,049.21</i>
<i>Grants and gifts,</i>		<i>149,641.15</i>
For expenses,		83,884.85
For outlays,		65,756.30
<i>All other,</i>		<i>14.07</i>
Commercial,		2,823,504.47
<i>Special assessments,</i>		<i>197,593.07</i>
To meet expenses,		144,944.89
To meet outlays,		52,648.18
<i>Privileges,</i>		<i>98,357.95</i>
<i>Departmental,</i>		<i>614,877.54</i>
General government,		34,190.58
Protection of life and property,		114,571.54
Health and sanitation,		44,889.22
Highways and bridges,		28,867.93
Charities,		133,515.03
Soldiers' benefits,		189,760.42
Education,		47,576.38
Libraries,		6,996.22
Recreation,		6,829.44
Unclassified,		7,680.78
<i>Public service enterprises,</i>		<i>1,699,171.12</i>
Electric light,		1,353,239.03
Water,		1,341,329.34
All other,		4,602.75
<i>Cemeteries,</i>		<i>54,919.99</i>
<i>Interest,</i>		<i>158,584.80</i>
NON-REVENUE.		\$9,506,633.65
Offsets to outlays,		201,450.28
<i>Departmental,</i>		<i>151,238.56</i>
<i>Public service enterprises,</i>		<i>50,161.92</i>
<i>Cemeteries,</i>		<i>50.00</i>
Municipal indebtedness,		7,721,423.20
<i>Loans, general purposes,</i>		<i>1,714,887.64</i>
<i>Loans, public service enterprises,</i>		<i>414,800.00</i>
<i>Loans, cemeteries,</i>		<i>111,000.00</i>
<i>Bonds refunded, current year,</i>		<i>5,441,766.28</i>
<i>Temporary loans (including tax loans),</i>		<i>2,904.01</i>
<i>Premiums,</i>		<i>36,065.27</i>
<i>Unpaid warrants or orders, current year,</i>		<i></i>
From sinking funds,		229,930.03
Agency and trust,		1,353,830.14
<i>Taxes and licenses for State,</i>		<i>758,529.71</i>
<i>Taxes for county,</i>		<i>498,376.20</i>
<i>Reimbursements for grade crossings,</i>		<i>779.91</i>
<i>Permanent public trust funds,</i>		<i>86,303.45</i>
<i>Private trust funds and accounts,</i>		<i>5,061.70</i>
<i>All other,</i>		<i>4,779.17</i>
RECAPITULATION.		
Revenue,		\$11,707,198.29
For current charges,		11,588,793.81
For outlays,		118,404.48
Offsets to outlays,		201,450.28
Municipal indebtedness,		7,721,423.20
From sinking funds,		229,930.03
Agency and trust,		1,353,830.14
Total receipts,		\$21,213,831.94
<i>Balance on hand, beginning of year,</i>		<i>1,389,051.42</i>
GRAND TOTAL,		\$22,602,883.36

Includes gas. See foot-notes on pp. 84, 90, and 102.

Graded According to Population of 1905 — Concluded.

AGGREGATES FOR 65 TOWNS.

PAYMENTS.											POPULATION 550,484
Maintenance,											\$8,543,192.75
<i>Departmental,</i>											<i>7,655,553.72</i>
<i>General government,</i>											<i>530,992.78</i>
<i>Protection of life and property,</i>											<i>1,366,037.99</i>
<i>Health and sanitation,</i>											<i>362,907.33</i>
<i>Highways and bridges,</i>											<i>1,425,848.27</i>
<i>Charities,</i>											<i>547,317.27</i>
<i>Soldiers' benefits,</i>											<i>283,553.97</i>
<i>Education,</i>											<i>2,713,395.77</i>
<i>Libraries,</i>											<i>195,697.22</i>
<i>Recreation,</i>											<i>130,965.97</i>
<i>Unclassified,</i>											<i>98,837.15</i>
<i>Public service enterprises,</i>											<i>797,021.89</i>
<i>Electric light,</i>											<i>¹ 330,458.74</i>
<i>Water,</i>											<i>465,557.75</i>
<i>All other,</i>											<i>1,005.40</i>
<i>Cemeteries,</i>											<i>90,617.14</i>
Interest,											1,247,294.55
<i>Loans, general purposes,</i>											<i>788,287.73</i>
<i>Loans, public service enterprises,</i>											<i>458,805.99</i>
<i>Loans, cemeteries,</i>											<i>200.83</i>
Outlays,											3,404,040.33
<i>Departmental,</i>											<i>2,601,571.29</i>
<i>General government,</i>											<i>105,047.23</i>
<i>Protection of life and property,</i>											<i>148,959.60</i>
<i>Health and sanitation,</i>											<i>714,470.21</i>
<i>Highways and bridges,</i>											<i>657,575.21</i>
<i>Charities,</i>											<i>11,872.80</i>
<i>Education,</i>											<i>686,879.05</i>
<i>Libraries,</i>											<i>85,281.25</i>
<i>Recreation,</i>											<i>162,859.85</i>
<i>Unclassified,</i>											<i>28,626.09</i>
<i>Public service enterprises,</i>											<i>795,907.52</i>
<i>Electric light,</i>											<i>¹ 201,600.99</i>
<i>Water,</i>											<i>594,106.03</i>
<i>All other,</i>											<i>200.50</i>
<i>Cemeteries,</i>											<i>6,561.52</i>
Municipal indebtedness,											6,534,786.61
<i>From sinking funds,</i>											<i>222,986.00</i>
<i>From revenue,</i>											<i>1,181,791.06</i>
<i>Bonds refunded, current year,</i>											<i>111,000.00</i>
<i>Temporary loans (including tax loans),</i>											<i>4,966,496.21</i>
<i>Warrants or orders, previous years,</i>											<i>22,514.34</i>
To sinking funds,											198,194.75
<i>From revenue,</i>											<i>198,194.75</i>
<i>Premiums and offsets to outlays,</i>											<i>-</i>
Agency and trust,											1,333,354.30
<i>Taxes and licenses for State,</i>											<i>758,529.21</i>
<i>Taxes for county,</i>											<i>498,376.20</i>
<i>Expenditures for grade crossings,</i>											<i>-</i>
<i>Permanent public trust funds,</i>											<i>67,925.99</i>
<i>Private trust funds and accounts,</i>											<i>3,743.73</i>
<i>All other,</i>											<i>4,779.17</i>
RECAPITULATION.											
Current charges against revenue,											\$11,170,473.11
<i>Maintenance and interest,</i>											<i>9,790,487.30</i>
<i>Debt,</i>											<i>1,181,791.06</i>
<i>Sinking funds,</i>											<i>198,194.75</i>
<i>Outlays,</i>											<i>3,404,040.33</i>
<i>Premiums and offsets to outlays paid to sinking funds,</i>											<i>-</i>
<i>Debt (from sinking funds),</i>											<i>222,986.00</i>
<i>Bonds refunded, current year,</i>											<i>111,000.00</i>
<i>Temporary loans,</i>											<i>5,019,009.55</i>
<i>Agency and trust,</i>											<i>1,333,354.30</i>
Total payments,											\$21,260,863.29
<i>Balance on hand, end of year,</i>											<i>1,342,020.07</i>
GRAND TOTAL,											\$22,602,883.36

¹ Includes gas. See foot-notes on pp. 85, 91, and 103.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — *General Revenue.*

TOWNS. (Population over 5,000)	Population of 1905	TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS		
			Property and Poll	FROM STATE		Bank	LICENSES		Marriage Permits
				Corporation	Street Railway		Liquor	All Other	
Brookline,	23,436	\$1,106,620.12	\$818,451.47	\$232,017.77	\$23,822.90	\$26,887.65	\$12.00	\$453.00	\$160.50
Hyde Park,	14,510	217,136.50	205,704.45	6,681.00	725.73	729.82	6.00	218.00	—
Leominster,	14,297	206,651.06	186,339.03	13,920.72	3,294.05	644.19	—	413.00	—
Westfield,	13,611	178,031.93	137,712.11	10,170.94	5,270.05	360.00	14,742.00	285.00	—
Clinton,	13,105	160,307.36	136,974.41	3,759.37	1,380.44	293.37	14,856.00	309.00	—
Peabody,	13,098	193,999.45	178,563.56	7,423.14	2,578.41	1,284.63	6.75	137.00	73.00
Attleborough,	12,702	234,150.65	186,779.76	4,001.70	2,788.80	362.26	1.50	1,244.50	—
Revere,	12,659	296,871.06	284,010.15	674.24	3,974.70	59.97	—	6,929.40	—
Adams,	12,486	109,686.77	82,176.30	11,173.74	—	245.17	13,803.75	137.50	—
Milford,	12,105	136,111.08	115,251.67	2,824.07	77.85	249.30	14,630.25	328.50	—
Gardner,	12,012	140,463.06	134,565.71	3,478.42	205.30	374.15	—	248.50	71.00
Weymouth,	11,585	164,046.39	155,601.98	3,064.37	2,156.07	1,273.33	6.75	49.00	—
Framingham,	11,548	187,633.72	160,412.55	20,044.89	2,491.24	1,807.09	—	54.50	—
Watertown,	11,258	249,656.88	223,488.63	9,117.37	14,112.57	572.17	—	2.00	—
Plymouth,	11,119	163,248.83	148,917.72	7,915.72	431.77	1,291.68	3.00	709.60	—
Southbridge,	11,000	118,668.79	97,183.22	7,726.50	7,726.50	522.27	11,329.50	168.50	—
Wakefield,	10,268	161,130.95	147,705.19	7,598.24	3,287.63	1,158.33	—	373.50	—
Webster,	10,018	108,871.18	59,037.46	35,082.71	37.05	568.28	12,546.75	182.50	—
Arlington,	9,668	210,541.56	180,030.49	7,492.20	13,569.40	6,034.46	—	609.00	—
Natick,	9,609	135,051.35	124,350.89	4,849.74	1,404.75	2,043.56	—	253.00	—
Greenfield,	9,156	133,980.53	103,968.86	13,647.87	387.00	1,729.55	12,153.75	236.50	—
Danvers,	9,063	104,155.63	93,194.51	5,569.08	2,687.50	1,647.16	—	61.00	—
Amesbury,	8,840	89,008.03	83,053.82	3,210.64	37.05	1,266.58	—	132.50	—
Methuen,	8,676	90,645.04	81,018.89	4,368.84	2,970.77	934.83	1.50	43.00	—
Ware,	8,594	89,491.35	70,918.51	5,766.38	1,607.40	191.13	9,603.75	235.50	—
Winchester,	8,242	192,252.07	160,135.37	20,872.19	1,390.81	8,133.04	3.00	161.50	40.50
West Springfield,	8,101	116,694.75	92,540.46	4,706.08	9,029.59	1,743.84	7,015.50	147.00	—
North Attleborough,	7,878	103,708.84	97,761.91	1,799.85	1,648.55	48.62	—	590.33	—
Dedham,	7,774	207,154.16	182,612.42	18,680.89	733.25	2,297.97	3.00	248.00	—
Palmer,	7,755	83,448.36	63,288.48	833.53	7,895.61	168.88	8,928.00	737.00	—
Northbridge,	7,400	69,524.27	44,406.24	23,021.75	581.66	151.70	1.50	340.00	—
Marblehead,	7,209	143,077.09	124,718.04	16,336.75	966.45	334.50	—	41.75	—
Athol,	7,197	80,860.47	75,422.01	3,220.24	769.83	263.24	3.75	137.00	—

TOWNS OVER 5,000 POPULATION.

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Spencer,	7,121	78,849.44	55,979.07	10,475.61	736.11	1,839.56	8,775.75	111.00	-
Milton,	7,054	311,113.67	213,784.82	87,381.04	835.99	5,551.37	2.25	44.50	-
Winthrop,	7,034	165,646.08	138,694.17	4,238.30	-	437.14	-	1,791.47	-
Montague,	7,015	78,406.05	65,922.28	1,039.38	658.73	327.57	9,453.75	21.00	-
Middleborough,	6,888	100,504.02	78,407.07	4,413.15	1,421.96	1,117.03	-	373.77	-
Braintree,	6,879	110,180.21	100,947.42	5,809.57	1,107.09	1,187.70	1.50	73.50	-
Easthampton,	6,808	76,194.92	69,441.18	3,683.58	1,156.54	231.64	-	292.00	-
Bridgewater,	6,754	46,639.00	41,931.85	1,906.79	1,203.45	696.50	-	66.50	-
Norwood,	6,731	115,013.66	98,413.59	12,962.70	388.27	804.13	-	398.00	-
Andover,	6,632	116,964.37	86,608.42	14,247.89	1,778.02	11,451.30	2.25	42.50	29.00
Whitman,	6,521	79,808.75	76,493.45	549.78	906.01	491.28	-	65.00	-
Stonham,	6,332	100,751.08	94,858.00	1,495.67	1,243.73	1,621.13	-	125.00	36.50
Rockland,	6,287	88,143.23	82,418.57	3,687.51	914.89	219.15	-	92.00	-
Saugus,	6,253	73,960.53	68,786.15	761.58	3,006.56	281.52	1.50	235.50	-
Hudson,	6,217	89,459.42	72,692.74	6,612.13	1,033.99	415.16	6,753.00	88.00	-
Wellesley,	6,189	150,226.61	124,408.73	19,829.16	2,132.88	2,906.52	2.25	71.00	-
Great Barrington,	6,152	74,312.66	55,332.98	7,811.48	-	687.13	9,535.00	107.75	-
Stoughton,	5,959	65,535.34	61,848.48	969.60	318.92	174.39	-	293.00	-
Winchendon,	5,933	70,774.65	60,158.43	540.63	-	304.62	6,752.25	83.00	-
Maynard,	5,811	54,095.06	47,236.22	554.50	37.11	53.37	4,934.25	85.00	-
Blackstone,	5,786	38,327.94	31,600.00	134.07	422.65	228.98	4,201.50	60.50	-
Reading,	5,682	94,114.68	84,702.49	4,126.14	2,551.61	655.64	-	64.00	-
Orange,	5,578	68,749.63	61,359.52	5,145.99	624.07	249.15	1.50	58.00	-
Concord,	5,421	96,374.92	79,540.45	13,110.24	73.83	1,633.63	-	107.50	-
Westborough,	5,378	57,809.28	51,471.49	1,995.54	2,811.49	264.48	-	30.00	-
Amherst,	5,313	56,300.70	49,843.93	2,507.56	928.22	1,178.40	1.50	15.50	-
Franklin,	5,244	57,619.59	54,240.06	1,673.15	71.22	195.42	-	142.50	-
Ipswich,	5,205	67,431.30	47,013.48	5,672.38	1,358.10	535.35	5,028.00	66.00	-
Swampscott,	5,141	135,457.22	117,019.84	14,555.62	862.42	2,046.32	0.75	171.50	-
Abington,	5,081	61,974.90	58,549.93	499.96	933.66	567.28	-	24.00	-
South Hadley,	5,054	62,609.03	43,167.03	3,792.07	2,604.03	3,213.99	2.25	-	-
Grafton,	5,032	54,446.60	42,586.59	2,044.74	1,425.09	242.35	5,403.75	70.00	-
65 Towns,	550,494	\$8,383,693.82	\$7,472,840.68	\$765,388.45	\$145,871.77	\$107,481.92	\$180,511.00	\$21,485.07	\$410.50

TABLE II. — *General Revenue* — Concluded.

	TOWNS. (Population over 5,000)	D Court Fines	E. GRANTS AND GIFTS						F Other General Rev- enue	
			GRANTS FROM OTHER CIVIL DIVISIONS					GIFTS		
			From State, for Education	From State, for Armories	From State, for Highways	From State, for Health Purposes	From County, Dog Licenses			For Expenses	For Outlays
Brookline,	\$2,531.68	-	\$1,420.00	-
Hyde Park,	.	.	.	-	-	-	1,066.24	\$85.00	-	-
Leominster,	.	.	.	-	-	-	1,215.39	-	-	-
Westfield,	.	.	.	-	-	-	905.66	6,389.33	-	-
Clinton,	.	.	.	\$765.00	-	-	852.80	-	-	-
Peabody,	.	.	.	-	-	-	1,184.78	-	-	-
Attleborough,	.	.	.	825.00	-	-	1,965.08	-	35,191.59	-
Revere,	.	.	.	825.00	-	-	-	-	-	-
Adams,	.	.	.	-	-	-	445.96	-	-	-
Millford,	.	.	.	450.00	-	-	1,615.60	-	-	-
Gardner,	.	.	.	-	-	-	1,035.32	-	-	-
Weymouth,	.	.	.	-	-	-	1,333.27	-	-	-
Framingham,	.	.	.	825.00	-	-	1,315.77	-	-	-
Watertown,	.	.	.	-	-	-	809.61	-	-	-
Plymouth,	.	.	.	825.00	-	-	1,630.73	-	-	-
Southbridge,	.	.	.	-	-	-	996.80	-	-	-
Wakefield,	.	.	.	822.00	\$2,150.00	-	755.16	93.55	-	-
Webster,	.	.	.	-	-	-	600.22	-	-	-
Arlington,	.	.	.	-	-	-	755.86	-	1,200.00	-
Natick,	.	.	.	650.00	-	-	1,245.64	-	-	-
Greenfield,	.	.	.	500.00	-	-	495.50	-	-	-
Danvers,	.	.	.	-	-	-	701.36	-	-	-
Amesbury,	.	.	.	-	-	-	639.49	-	-	-
Methuen,	.	.	.	-	-	-	990.46	-	-	-
Ware,	.	.	.	-	-	-	537.18	-	-	-
Winchester,	.	.	.	-	-	-	759.66	-	-	-
West Springfield,	.	.	.	-	-	-	762.80	312.50	-	-
North Attleborough,	.	.	.	-	-	-	1,234.61	-	-	-
Dedham,	.	.	.	-	-	-	973.63	-	-	-
Palmer,	.	.	.	-	-	-	661.05	911.81	-	-
Northbridge,	.	.	.	-	-	-	647.74	-	-	-
Marblehead,	.	.	.	-	-	-	386.90	135.93	-	-
Athol	.	.	.	-	-	-	869.36	-	-	-
										7.78

Spencer, .	160.17	-	-	-	-	772.17	-	-	-	-
Milton, .	356.06	-	-	-	-	1,187.64	2,000.00	-	-	-
Winthrop, .	460.00	-	-	-	-	-	5.00	-	-	-
Montague, .	694.70	-	-	-	-	288.64	-	-	-	-
Middleborough, .	1,194.58	-	-	-	-	1,118.92	3,224.83	9,232.71	-	-
Braintree, .	40.29	-	-	-	-	913.14	100.00	-	-	-
Easthampton, .	380.31	\$220.43	-	-	-	314.14	475.00	-	-	-
Bridgewater, .	208.31	625.00	-	-	-	-	-	-	-	-
Norwood, .	1,406.00	-	-	-	-	642.97	-	-	-	-
Andover, .	748.00	-	-	-	-	784.48	1,212.51	-	-	-
Whitman, .	424.16	-	-	-	-	879.07	-	-	-	-
Stoneham, .	142.00	-	825.00	-	-	434.05	-	-	-	-
Rockland, .	9.25	-	-	-	-	801.86	-	-	-	-
Saugus, .	290.50	-	-	-	-	597.22	-	-	-	-
Hudson, .	427.00	-	700.00	-	-	737.40	-	-	-	-
Wellesley, .	336.10	-	-	-	-	539.97	-	-	-	-
Great Barrington, .	450.65	-	-	-	-	387.67	-	-	-	-
Stoughton, .	649.10	500.00	-	-	-	781.85	-	-	-	-
Winchendon, .	1,571.59	833.33	-	-	-	530.80	-	-	-	-
Maynard, .	206.35	625.00	-	-	-	363.26	-	-	-	-
Blackstone, .	229.89	1,004.99	-	-	\$74.23	371.13	-	-	-	-
Reading, .	216.00	-	1,182.00	-	-	666.80	-	-	-	-
Orange, .	177.65	-	-	-	-	380.75	3.00	-	-	6.25
Concord, .	336.62	-	-	-	-	547.40	100.00	-	-	-
Westborough, .	353.98	-	-	-	-	452.30	-	430.00	-	-
Amherst, .	252.34	-	-	-	-	523.25	960.00	-	-	-
Franklin, .	408.00	-	-	-	-	724.24	165.00	-	-	-
Ipswich, .	395.65	-	-	-	-	309.65	52.69	7,000.00	-	-
Swampscott, .	219.00	-	-	-	-	552.52	-	-	-	-
Abington, .	66.35	625.00	-	-	-	657.97	-	-	-	-
South Hadley, .	177.18	937.50	-	-	-	386.85	328.13	8,000.00	-	-
Grafton, .	39.51	1,942.49	-	-	26.00	666.08	-	-	-	-
65 Towns,	\$40,049.21	\$7,313.84	\$9,681.00	\$3,282.00	\$100.23	\$50,235.50	\$16,554.28	\$62,474.30	\$14.07	

Spencer,	7,121	27,128.21	1,313.90	-	6,819.87	-	-	-	1,200.00	-	-	-	2,201.81
Milton,	7,054	65,492.99	-	80.10	-	-	-	-	459.92	4,027.12	-	-	1,986.21
Winthrop,	7,034	30,656.98	-	-	-	-	-	-	60.31	340.79	-	-	326.32
Montague,	7,015	6,881.36	-	-	-	-	-	-	-	-	-	-	-
Middleborough,	6,888	37,243.42	702.95	-	475.00	-	-	-	-	-	-	-	1,577.73
Braintree,	6,879	53,518.61	856.75	-	-	-	-	-	-	-	-	-	1,791.63
Easthampton,	6,808	19,719.50	-	-	-	-	-	-	2,520.00	-	-	-	1,048.81
Bridgewater,	6,754	4,756.18	-	-	-	-	-	-	-	-	-	-	934.72
Norwood,	6,731	30,591.14	809.00	-	-	-	-	-	-	132.66	181.47	-	765.98
Andover,	6,632	44,792.39	833.20	354.53	3,657.88	-	-	-	-	108.39	-	-	1,677.30
Whitman,	6,521	26,263.69	-	31.75	-	-	-	94.67	-	-	-	-	1,468.02
Stoneham,	6,332	53,872.86	337.59	530.66	-	-	-	58.94	3,175.43	-	-	-	1,191.80
Rockland,	6,287	24,631.57	-	-	-	-	-	-	-	-	-	-	1,470.73
Saugus,	6,253	47,056.36	-	2,724.30	-	-	-	-	-	-	-	-	2,878.62
Hudson,	6,217	51,954.16	492.67	240.28	1,401.99	-	-	-	-	-	-	-	839.43
Wellesley,	6,189	50,913.23	-	-	-	-	-	-	-	-	-	-	2,682.39
Great Barrington,	6,152	6,824.63	387.57	-	-	-	-	-	100.00	-	-	-	1,011.94
Stoughton,	5,959	23,666.48	-	-	-	-	-	-	-	383.01	-	-	570.72
Wilmington,	5,933	20,978.88	361.02	-	-	-	-	-	-	-	-	-	-
Maynard,	5,811	20,917.13	-	344.89	-	-	-	-	-	-	-	-	115.19
Blackstone,	5,786	4,862.92	-	-	-	-	-	-	-	-	-	-	546.63
Reading,	5,682	58,274.16	-	-	-	-	-	-	-	-	-	-	2,390.94
Orange,	5,578	18,526.02	-	-	-	-	-	-	-	-	-	-	407.42
Concord,	5,421	70,163.98	-	660.79	-	-	-	-	-	-	-	-	339.33
Westborough,	5,378	24,435.88	437.46	-	768.33	-	-	-	2,361.30	-	-	-	1,075.17
Amherst,	5,313	9,814.45	636.00	-	-	-	-	\$87.29	-	270.95	-	-	2,105.25
Franklin,	5,244	20,884.19	-	-	-	-	-	-	-	-	-	-	265.52
Ipswich,	5,205	37,729.27	337.09	462.59	-	-	-	-	-	-	-	-	1,326.16
Swampscott,	5,141	43,394.13	-	1,148.30	3,820.22	-	-	-	-	325.61	-	-	823.50
Abington,	5,081	25,641.66	-	-	-	-	-	-	490.00	-	-	-	1,570.98
South Hadley,	5,064	4,227.07	447.99	-	-	-	-	-	-	-	-	-	812.86
Grafton,	5,052	8,969.42	-	-	-	-	-	-	-	-	-	-	1,136.92
65 Towns,	550,484	\$2,823,504.47	\$25,812.42	\$17,117.78	\$101,381.06	\$419.78	\$213.85	\$12,570.25	\$39,313.35	\$764.53	\$98,182.95	\$175.00	

TABLE III. — *Commercial Revenue* — Concluded.

TOWNS. (Population over 5,000)	D Depart- mental ¹	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G Interest ²		
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Graves		Miscella- neous	
		Rates	Miscella- neous	Rates	Miscella- neous						
Brookline,	\$21,329.25	—	—	\$84,863.42	\$511.55	\$2,449.85	\$4,306.00	\$689.50	\$18.00	\$7,394.56
Hyde Park,	3,889.73	—	—	—	—	—	2,580.00	1,044.14	—	4,638.65
Leominster,	11,026.77	—	—	56,805.10	3,290.46	819.00	—	—	—	4,035.14
Westfield,	11,620.80	—	—	35,889.25	256.76	—	—	—	—	1,679.15
Clinton,	6,213.28	—	—	31,876.86	2,414.31	—	765.60	1,038.93	18.12	1,217.96
Peabody,	19,418.42	—	—	54,918.64	694.38	11.00	1,792.00	—	—	5,588.26
Attleborough,	7,414.40	—	—	38,666.30	557.23	—	—	—	—	1,062.88
Revere,	8,569.46	—	—	55,230.90	—	—	—	—	—	8,479.16
Adams,	5,370.10	—	—	—	—	—	1,326.73	—	—	19.20
Milford,	11,096.62	—	—	—	—	—	240.00	453.25	13.48	2,867.54
Gardner,	8,759.75	—	—	43,036.17	1,011.25	—	1,430.00	650.00	—	4,996.37
Weymouth,	20,011.77	—	—	40,768.07	—	—	—	—	—	3,678.40
Framingham,	9,741.44	—	—	39,651.72	9,146.17	—	2,028.00	660.50	37.85	10,026.99
Watertown,	12,490.60	—	—	45,808.25	300.00	42.75	412.75	762.00	—	3,160.43
Plymouth,	8,175.41	—	—	29,644.93	596.19	171.00	856.73	861.90	—	1,839.64
Southbridge,	4,816.92	—	—	—	—	—	—	—	—	724.62
Wakefield,	15,733.42	—	—	33,779.81	1,322.25	—	178.00	26.00	55.00	4,335.36
Webster,	4,773.77	—	—	22,145.93	—	347.75	75.00	1,079.29	5.00	497.59
Arlington,	25,082.23	—	—	44,100.50	1,542.77	—	1,328.00	2,507.25	—	7,515.48
Natick,	22,000.10	—	—	18,842.85	92.75	32.40	—	—	—	2,360.66
Greenfield,	9,281.06	—	—	—	—	—	—	—	—	176.23
Danvers,	13,449.32	—	—	25,385.36	519.63	—	—	—	—	435.94
Amesbury,	7,008.65	—	—	25,984.29	—	—	135.00	—	15.00	2,021.07
Methuen,	9,793.45	—	—	23,100.30	752.48	—	93.00	—	—	1,852.51
Ware,	4,238.16	—	—	11,256.38	—	—	286.00	971.00	590.12	748.12
Winchester,	21,532.20	—	—	27,249.52	622.51	—	510.00	1,080.54	—	6,605.08
West Springfield,	6,071.95	—	—	29,828.02	796.77	—	—	—	—	2,046.56
North Attleborough,	6,119.63	—	—	22,835.65	1,217.31	—	—	—	—	318.52
Dedham,	6,965.79	—	—	—	—	—	1,468.00	611.50	5.00	3,462.44
Palmer,	3,144.14	—	—	—	—	—	361.00	220.70	9.00	626.27
Northbridge,	2,550.66	—	—	—	—	—	39.00	—	—	610.16
Marblehead,	18,538.96	—	—	25,698.20	55.84	—	—	39.00	—	1,939.70
Attol,	14,351.49	—	—	28,785.57	2,670.90	—	1,640.71	—	—	1,952.36

Spencer,	6,746.72	-	-	11,300.76	365.87	-	-	390.00	-	5,199.15
Milton,	5,382.29	-	-	42,004.27	589.30	-	-	473.97	-	2,779.27
Winthrop,	1,676.73	-	-	20,408.28	-	-	-	-	-	3,530.86
Montague,	6,088.46	-	-	-	-	-	-	-	-	65.28
Middleborough,	18,259.65	-	-	-	-	-	-	-	-	1,528.88
Braintree,	5,047.44	14,253.21	276.00	25,136.82	3.10	-	-	35.00	-	2,797.28
Easthampton,	4,252.55	17,678.49	172.10	10,275.00	174.18	-	-	186.00	2.00	1,260.96
Bridgewater,	3,046.63	-	-	-	-	-	-	-	-	774.83
Norwood,	1,863.57	1,504.42	378.95	21,335.25	-	-	-	1,189.00	-	1,583.70
Andover,	9,750.06	-	-	17,207.86	690.91	-	-	374.00	121.58	9,811.68
Whitman,	9,539.31	-	-	13,566.42	38.00	-	-	-	-	1,525.52
Stoneham,	19,988.01	-	-	24,411.32	80.00	-	-	588.00	1,191.03	2,294.06
Rockland,	8,816.08	-	-	12,319.30	14.00	-	-	-	-	2,011.46
Saugus,	28,021.82	-	-	-	10,197.19	-	-	597.25	419.62	990.88
Hudson,	7,873.88	25,459.96	-	13,526.59	116.00	-	-	182.00	514.20	1,193.46
Wellesley,	4,005.08	18,628.42	1,099.98	22,195.43	342.65	-	-	-	-	1,958.68
Great Barrington,	5,101.02	-	-	-	-	-	-	160.50	-	63.60
Stoughton,	8,419.47	-	-	11,931.88	56.85	-	-	-	-	2,687.56
Winchendon,	5,142.18	-	-	13,053.15	830.98	-	-	185.00	4.50	794.79
Maynard,	3,812.65	-	-	15,395.03	230.45	-	-	219.00	-	442.67
Blackstone,	4,300.62	-	-	-	-	-	-	-	-	15.67
Reading,	15,988.72	17,196.53	2,141.29	17,357.36	246.00	-	-	510.00	-	2,493.82
Orange,	4,275.13	-	-	10,910.72	501.60	-	-	645.00	-	752.90
Concord,	15,702.66	22,313.08	4,872.53	19,467.08	139.64	-	-	-	-	5,867.67
Westborough,	4,742.12	-	-	10,359.18	352.96	-	-	412.50	863.50	3,000.08
Amherst,	5,531.76	-	-	-	-	-	-	40.50	63.28	1,132.70
Franklin,	6,119.63	-	-	14,130.21	155.26	-	-	-	10.00	1,213.57
Ipswich,	11,141.01	7,296.14	3,967.91	11,799.59	131.88	-	-	795.00	-	311.22
Swampscott,	9,575.18	-	-	24,948.55	1,697.54	-	-	325.00	24.90	705.33
Abington,	6,513.03	-	-	15,860.28	822.15	-	-	-	-	875.22
South Hadley,	2,063.76	-	-	-	-	-	-	-	-	985.90
Graton,	5,450.03	-	-	-	-	-	-	120.86	6.00	1,693.65
65 TOWNS,	\$614,877.54	\$324,663.21	\$28,575.82	\$1,295,181.32	\$46,148.02	\$4,602.75	\$23,108.39	\$29,513.85	\$2,297.75	\$158,584.80

¹ For detail see Table IV, pp. 128-141.² For detail see Table V, pp. 142, 143.³ Includes \$36,870.01 from gas.⁴ Includes \$1,631.11 from gas.⁵ Includes gas, amount not specified.⁶ Rental of system.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*
 1. General Government.

TOWNS. (Population over 5,000)	Population of 1905	A Total Re- ceipts	B Executive	C. FINANCIAL		D. OTHER GENERAL DE- PARTMENTS			E Municipal Buildings
				Treasurer and Collector	All Other	Town Clerk	All Other		
Brookline,	23,436	\$281.76	-	\$8.00	-	\$189.53	\$11.83	\$72.40	
Hyde Park,	14,510	-	-	-	-	-	-	-	
Leominster,	14,297	1,892.76	-	-	-	-	-	1,892.76	
Westfield,	13,611	368.89	-	6.90	-	3.74	8.25	350.00	
Clinon,	13,105	2,154.05	-	-	-	-	-	2,154.05	
Peabody,	13,098	1,470.07	-	-	-	233.30	-	1,236.77	
Attleborough,	12,702	-	-	-	-	-	-	-	
Revere,	12,659	631.08	-	-	-	-	-	631.08	
Adams,	12,486	622.15	-	-	-	-	-	622.15	
Milford,	12,105	1,079.41	-	-	-	-	-	1,079.41	
Gardner,	12,012	653.40	-	-	-	224.40	-	429.00	
Weymouth,	11,985	192.93	-	-	-	-	-	192.93	
Frammingham,	11,548	128.50	-	-	-	-	-	128.50	
Watertown,	11,258	647.50	-	-	-	-	-	647.50	
Plymouth,	11,119	25.10	\$7.50	-	-	-	-	17.60	
Southbridge,	11,000	543.00	-	-	-	-	-	543.00	
Wakefield,	10,268	738.35	-	-	-	-	-	738.35	
Webster,	10,018	-	-	15.00	-	-	-	-	
Arlington,	9,668	474.50	-	-	-	6.50	-	453.00	
Natick,	9,609	-	-	-	-	-	-	-	
Greenfield,	9,156	1,130.24	-	-	-	-	-	1,130.24	
Danvers,	9,063	91.00	-	-	-	-	-	91.00	
Amesbury,	8,840	1,420.50	-	-	-	-	-	1,420.50	
Methuen,	8,676	549.00	-	-	-	4.00	-	545.00	
Ware,	8,594	1,336.50	-	-	-	-	-	1,336.50	
Winchester,	8,242	1,229.22	-	318.04	-	111.05	30.43	769.70	
West Springfield,	8,101	367.70	-	-	-	2.70	-	365.00	
North Attleborough,	7,878	150.00	-	-	-	-	-	150.00	
Dedham,	7,774	642.75	-	1.00	-	-	-	641.75	
Palmer,	7,755	3.00	-	-	-	-	-	3.00	
Northbridge,	7,400	-	-	-	-	-	-	-	
Marblehead,	7,209	920.50	-	1.00	-	-	-	919.50	
Athol,	7,197	-	-	-	-	-	-	-	

TOWNS OVER 5,000 POPULATION.

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Spencer, .	7,121	815.71	0.98	-	-	-	4.50	-	814.73
Milton, .	7,054	290.50	-	-	-	-	-	-	86.00
Winthrop, .	7,034	25.00	25.00	-	-	-	-	-	-
Montague, .	7,015	50.00	-	-	-	-	-	-	50.00
Middleborough, .	6,888	1,789.00	-	-	-	-	-	-	1,789.00
Braintree, .	6,879	314.30	-	-	-	-	-	-	314.30
Easthampton, .	6,808	882.31	-	-	-	-	5.00	-	877.31
Bridgewater, .	6,754	382.00	-	-	-	-	-	-	382.00
Norwood, .	6,731	5.00	-	-	-	-	-	-	5.00
Andover, .	6,632	505.50	-	-	-	-	-	-	505.50
Whitman, .	6,521	120.00	-	-	-	-	-	-	120.00
Stonham, .	6,332	90.25	-	-	-	-	42.25	-	48.00
Rockland, .	6,287	-	-	-	-	-	-	-	-
Saugus, .	6,253	330.00	-	-	-	-	-	-	330.00
Hudson, .	6,217	1,833.75	-	-	-	-	-	-	1,833.75
Wellesley, .	6,189	275.00	-	-	-	-	-	-	275.00
Great Barrington, .	6,152	790.00	-	24.00	-	-	-	-	796.00
Stoughton, .	5,959	1,032.00	-	-	-	-	-	-	1,032.00
Winchendon, .	5,933	819.25	-	-	-	-	0.25	-	819.00
Maynard, .	5,811	-	-	-	-	-	-	-	-
Blackstone, .	5,786	-	-	-	-	-	-	-	-
Reading, .	5,682	1.48	-	1.48	-	-	-	-	-
Orange, .	5,578	371.50	-	-	-	-	-	-	371.50
Concord, .	5,421	502.98	-	10.14	-	-	0.40	-	492.44
Westborough, .	5,378	381.55	-	-	-	-	-	-	381.55
Amherst, .	5,313	671.75	-	-	-	-	-	-	671.75
Franklin, .	5,244	0.10	-	-	-	-	-	-	0.10
Ipswich, .	5,205	1,082.00	-	-	-	-	-	-	1,082.00
Swampscott, .	5,141	308.00	-	-	-	-	-	-	308.00
Abington, .	5,081	2.00	-	-	-	-	-	2.00	-
South Hadley, .	5,054	-	-	-	-	-	-	-	-
Grafton, .	5,052	775.79	-	-	-	-	-	-	775.79
65 Towns,	550,484	\$34,190.58	\$33.48	\$385.56	\$200.00	\$827.62	\$52.51	\$32,691.41	

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 2. *Protection of Life and Property.*

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Pro- tection of Life and Property
							Tree Warden and Care of Trees	Moth Extermination	
Brookline,	23,436	\$2,419.79	\$2,016.00	\$250.00	—	\$79.59	\$5.43	\$17.43	\$51.34
Hyde Park,	14,510	—	—	—	—	—	—	—	—
Leominster,	14,297	63.11	28.11	—	—	—	35.00	—	—
Westfield,	13,611	12.00	—	—	—	9.06	2.94	—	—
Clinton,	13,105	553.33	553.33	—	—	—	—	—	—
Peabody,	13,098	4,666.14	273.72	11.21	—	—	—	4,381.21	—
Attleborough,	12,702	107.85	46.00	61.85	—	—	—	—	—
Revere,	12,659	63.61	31.00	—	—	—	23.61	—	9.00
Adams,	12,486	—	—	—	—	—	—	—	—
Milford,	12,105	113.92	4.00	32.20	—	77.72	—	—	—
Gardner,	12,012	112.56	—	112.56	—	—	—	—	—
Weymouth,	11,585	2,657.45	30.48	13.00	—	—	—	2,008.97	—
Framingham,	11,543	1,321.69	—	131.90	—	—	—	1,169.79	—
Watertown,	11,258	4,099.82	46.50	3.00	—	27.92	—	4,022.40	—
Plymouth,	11,119	146.85	9.00	51.54	\$6.16	18.60	13.55	—	48.00
Southbridge,	11,000	56.49	—	—	—	54.66	18.00	—	—
Wakefield,	10,268	4,434.72	—	400.75	—	—	—	3,961.31	—
Webster,	10,018	100.00	—	100.00	—	—	—	—	—
Arlington,	9,668	14,662.03	30.00	14.86	—	39.22	—	14,577.95	—
Natick,	9,669	3,038.24	—	109.60	—	63.83	—	2,928.64	—
Greenfield,	9,156	65.33	1.50	—	—	—	—	—	—
Danvers,	9,063	5,306.35	15.00	—	—	25.94	15.00	5,250.41	—
Amesbury,	8,840	33.65	—	33.65	—	—	—	—	—
Methuen,	8,676	3,018.73	13.20	3.00	—	60.78	—	3,002.53	—
Ware,	8,594	71.28	10.50	—	—	—	—	—	—
Winchester,	8,242	12,602.95	—	109.15	—	—	—	12,493.80	—
West Springfield,	8,101	75.00	—	75.00	—	30.00	—	—	—
North Attleborough,	7,878	60.00	—	30.00	—	—	—	—	—
Dedham,	7,774	366.42	210.00	10.00	—	—	65.45	80.97	—

TOWNS OVER 5,000 POPULATION.

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Palmer,	7,755	13.00	4.00	-	-	9.00	-	36.69	-	-	-
Northbridge,	7,400	96.69	60.00	-	-	-	-	19.50	-	-	-
Marblehead,	7,200	182.28	70.50	24.35	-	67.93	-	4.00	-	-	-
Athol,	7,197	-	-	21.40	-	-	-	-	-	-	-
Spencer,	7,121	46.33	1.25	40.08	-	-	-	-	722.20	-	5.00
Milton,	7,054	1,329.21	53.00	350.00	-	-	-	194.01	-	-	10.00
Winthrop,	7,034	157.54	37.54	100.00	-	-	-	249.85	-	-	-
Montague,	7,015	489.85	240.00	-	-	-	-	-	-	-	-
Middleborough,	6,888	128.10	-	-	-	-	-	128.10	-	-	-
Braintree,	6,879	211.39	-	6.30	-	-	-	-	205.09	-	-
Easthampton,	6,808	17.00	12.00	5.00	-	-	-	-	-	-	-
Bridgewater,	6,754	8.14	-	8.14	-	-	-	-	-	-	-
Norwood,	6,731	-	8.00	-	-	-	-	-	-	-	-
Andover,	6,632	1,152.82	-	-	-	-	-	-	1,144.82	-	-
Whitman,	6,521	241.00	-	241.00	-	-	-	4.95	-	-	-
Stoneham,	6,332	8,534.91	-	-	256.00	29.78	-	-	8,244.18	-	-
Rockland,	6,287	102.50	26.50	76.00	-	-	-	-	-	-	-
Saugus,	6,253	16,925.13	-	-	-	-	-	-	16,925.13	-	-
Hudson,	6,217	1,417.20	-	29.50	-	50.16	-	-	1,337.54	-	-
Wellesley,	6,189	75.04	-	15.19	-	31.46	-	-	28.39	-	-
Great Barrington,	6,152	-	-	-	-	-	-	-	-	-	-
Stoughton,	5,959	50.00	4.25	25.00	-	-	-	20.75	-	-	-
Winchendon,	5,933	22.25	-	-	-	22.25	-	-	-	-	-
Maynard,	5,811	1,256.91	-	131.35	-	-	-	-	1,125.56	-	-
Blackstone,	5,786	152.95	132.00	8.95	-	12.00	-	-	-	-	-
Reading,	5,682	8,470.56	9.79	-	-	-	-	3.50	8,457.27	-	5.00
Orange,	5,578	5.50	-	0.50	-	-	-	5.00	-	-	-
Concord,	5,421	6,168.84	50.70	5.00	114.58	-	-	-	5,993.56	-	-
Westborough,	5,378	18.45	-	-	-	-	-	2.25	16.20	-	-
Amherst,	5,313	29.25	-	-	-	-	-	29.25	-	-	-
Franklin,	5,244	25.25	3.75	9.50	-	-	-	12.00	-	-	-
Ipswich,	5,205	2,029.08	-	-	-	-	-	14.00	1,763.08	-	252.00
Swampscott,	5,141	5,389.60	504.45	337.50	-	19.50	-	-	4,528.15	-	-
Abington,	5,081	125.16	-	125.16	-	-	-	-	-	-	-
South Hadley,	5,054	21.12	-	-	-	21.12	-	-	-	-	-
Grafton,	5,052	23.78	-	-	-	23.78	-	-	-	-	-
65 TOWNS,	550,484	\$114,571.54	\$4,556.07	\$3,138.19	\$376.74	\$830.79	\$902.83	\$104,386.58	\$380.34	-	-

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

3. *Health and Sanitation.*

TOWNS. (Population over 5,000)	Population of 1905	A		B. HEALTH		C. SANITATION			D
		TOTAL RECEIPTS	Quarantine and Con- tagious Disease Hospitals	Miscellaneous	Sewers	Refuse and Garbage Disposal	Street Cleaning		
Brookline,	23,436	\$5,448.27	\$5,188.53	\$192.20	\$17.50	\$49.99	—	—	—
Hyde Park,	14,510	435.75	—	—	—	435.75	—	—	—
Leominster,	14,297	2,323.77	—	59.85	2,263.92	—	—	—	—
Westfield,	13,611	261.94	223.44	38.50	—	—	—	—	—
Clinton,	13,105	—	—	—	—	—	—	—	—
Peabody,	13,098	3.13	—	—	3.13	—	—	—	—
Attleborough,	12,702	89.14	—	—	—	—	—	\$89.14	—
Revere,	12,659	4,154.82	1,359.14	—	2,795.68	—	—	—	—
Adams,	12,486	234.00	—	—	234.00	—	—	—	—
Milford,	12,105	—	—	—	—	—	—	—	—
Gardner,	12,012	2,398.26	—	—	2,398.26	—	—	—	—
Weymouth,	11,535	—	—	—	—	—	—	—	—
Frammingham,	11,548	1,089.60	—	—	1,089.60	—	—	—	—
Watertown,	11,258	1,976.24	336.26	—	289.95	1,350.03	—	—	—
Plymouth,	11,119	156.36	—	—	156.36	—	—	—	—
Southbridge,	11,000	964.77	—	—	964.77	—	—	—	—
Wakefield,	10,268	—	—	—	—	—	—	—	—
Webster,	10,018	34.84	—	—	34.84	—	—	—	—
Arlington,	9,668	2,338.41	117.71	—	1,843.70	375.00	—	—	—
Natick,	9,609	7,586.25	—	—	7,586.25	—	—	—	—
Greenfield,	9,156	436.12	—	—	436.12	—	—	—	—
Danvers,	9,063	67.28	67.28	—	—	—	—	—	—
Amesbury,	8,840	—	—	—	—	—	—	—	—
Methuen,	8,676	23.00	—	—	21.50	1.50	—	—	—
Ware,	8,594	—	—	—	—	—	—	—	—
Winchester,	8,242	781.00	—	—	—	—	—	—	—
West Springfield,	8,101	31.00	30.00	1.00	31.00	750.00	—	—	—
North Attleborough,	7,878	—	—	—	—	—	—	—	—
Dedham,	7,774	6.32	—	—	6.32	—	—	—	—

[illegible]

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.
 4. Highways and Bridges.

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RECEIPTS	B Repairing	C Sidewalks and Curbing	D Snow Re- moval	E Sprinkling	F Lighting	G Miscellaneous
Brookline,	23,436	\$349.42	\$212.90	\$136.52	-	-	-	-
Hyde Park,	14,510	-	-	-	-	-	-	-
Leominster,	14,297	87.00	87.00	-	-	-	-	-
Westfield,	13,611	39.44	39.44	-	-	-	-	-
Clinton,	13,105	74.56	74.56	-	-	-	-	-
Peabody,	13,098	274.40	274.40	-	-	-	-	-
Attleborough,	12,702	1,105.24	1,005.24	-	\$100.00	\$300.00	-	-
Revere,	12,659	414.00	114.00	-	-	-	-	-
Adams,	12,486	108.73	108.73	-	-	-	-	-
Milford,	12,105	129.21	89.16	40.05	-	-	-	-
Gardner,	12,012	654.23	654.23	-	161.13	-	-	\$3.38
Weymouth,	11,585	242.50	77.99	-	-	-	-	-
Framingham,	11,548	50.00	50.00	-	-	-	-	-
Watertown,	11,258	2,109.52	2,109.52	-	-	-	-	-
Plymouth,	11,119	1,043.40	944.51	98.89	-	-	-	-
Southbridge,	11,000	557.20	381.22	175.98	-	-	-	-
Wakefield,	10,268	114.49	110.99	2.50	-	-	-	1.00
Webster,	10,018	99.13	49.13	50.00	-	-	-	-
Arlington,	9,668	2,766.66	2,383.11	131.84	-	221.25	\$30.46	-
Natick,	9,609	626.19	429.57	196.62	-	-	8.00	-
Greenfield,	9,156	1,215.42	1,055.09	152.33	-	-	-	-
Danvers,	9,063	18.00	18.00	-	-	-	-	-
Amesbury,	8,840	1,314.54	1,090.91	42.85	146.28	34.50	-	-
Methuen,	8,676	247.43	247.43	-	-	-	-	-
Ware,	8,594	72.55	59.55	-	-	13.00	-	-
Winchester,	8,242	3,426.81	3,377.67	-	-	49.14	-	-
West Springfield,	8,101	1,183.87	1,180.27	-	-	3.60	-	-
North Attleborough,	7,878	697.42	697.42	-	-	-	-	-
Dedham,	7,774	339.75	12.00	23.00	-	300.00	-	4.75
Palmer,	7,755	-	-	-	-	-	-	-
Northbridge,	7,400	15.00	15.00	-	-	-	-	-
Marblehead,	7,299	25.00	25.00	-	-	-	-	-
Abol,	7,197	521.38	521.38	-	-	-	-	-

Spencer,	7,121	231.90	112.17	119.73	-	-	-	-	-
Nilton,	7,054	813.73	393.75	-	-	-	-	-	-
Winthrop,	7,034	3.35	3.35	-	-	-	-	-	-
Montague,	7,015	1,036.94	1,036.94	-	-	-	-	-	67.98
Middleborough,	6,888	1,074.40	1,074.40	-	-	-	-	-	-
Braintree,	6,879	91.28	70.78	-	-	-	-	-	-
Dorchester,	6,808	47.41	47.41	-	-	-	-	-	-
Bridgewater,	6,754	331.34	331.34	-	-	-	-	-	-
Norwood,	6,731	200.91	200.81	60.10	-	-	-	-	-
Andover,	6,632	408.68	408.68	-	-	-	-	-	-
Whitman,	6,521	59.50	-	-	59.50	-	-	-	-
Stonham,	6,332	561.94	56.98	-	75.00	-	-	-	429.96
Rockland,	6,287	178.05	143.05	-	35.00	-	-	-	-
Saugus,	6,253	197.95	197.95	-	-	-	-	-	-
Hudson,	6,217	26.53	26.53	-	-	-	-	-	-
Wellesley,	6,189	236.65	236.65	-	-	-	-	-	-
Great Barrington,	6,152	129.81	129.81	-	-	-	-	-	-
Stoughton,	5,959	200.59	200.59	-	-	-	-	-	-
Winchendon,	5,933	901.85	305.85	-	502.82	-	-	-	-
Maynard,	5,811	45.35	5.00	40.10	-	-	-	-	0.25
Blackstone,	5,786	2.00	2.00	-	-	-	-	-	-
Reading,	5,682	184.45	184.45	-	-	-	-	-	-
Orange,	5,578	290.17	290.17	-	-	-	-	-	-
Concord,	5,421	764.06	251.55	-	-	-	-	-	-
Westborough,	5,378	198.81	188.81	-	10.00	-	-	-	-
Amherst,	5,313	73.70	63.09	-	-	-	-	-	10.61
Franklin,	5,244	64.50	54.50	-	10.00	-	-	-	-
Ipswich,	5,205	76.99	12.00	64.99	-	-	-	-	-
Swampscott,	5,141	137.00	69.00	-	-	-	-	-	-
Abington,	5,081	64.75	-	-	64.75	-	-	-	-
South Hadley,	5,054	225.10	225.10	-	-	-	-	-	-
Grafton,	5,052	25.75	25.75	-	-	-	-	-	-
65 Towns,	550,484	\$28,867.93	\$23,845.88	\$1,335.50	\$1,254.48	\$1,862.68	\$560.26	\$9.13	

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
 5. Charities.

TOWNS. (Population over 5,000)	Population of 1905	A		B. ALMSHOUSE		C. OUTSIDE RELIEF: REIMBURSEMENTS FROM —		
		TOTAL RECEIPTS		Sale of Products	Miscellaneous	Individuals	Cities and Towns	State
Brookline,	23,436	\$827.19		—	\$29.40	\$9.85	\$378.25	\$409.69
Hyde Park,	14,510	963.97		—	—	54.00	863.52	46.45
Leominster,	14,297	2,987.66		\$1,761.74	83.80	88.86	928.39	124.87
Westfield,	13,611	2,421.46		463.69	551.04	33.10	1,187.08	182.55
Clinton,	13,105	463.09		—	—	—	426.73	36.36
Peabody,	13,098	6,374.89		4,366.73	—	156.00	1,438.40	413.76
Attleborough,	12,702	2,256.13		1,318.73	136.00	26.00	679.95	95.45
Revere,	12,659	923.43		—	—	—	564.16	359.29
Adams,	12,486	1,840.88		640.10	—	469.60	665.60	65.58
Milford,	12,105	4,034.31		2,587.85	482.58	16.13	746.75	201.00
Gardner,	12,012	2,881.32		2,135.62	149.28	6.61	100.00	489.81
Weymouth,	11,585	6,716.52		5,056.16	20.00	77.36	1,306.82	256.18
Frammingham,	11,548	1,859.69		780.30	—	294.33	504.90	280.16
Watertown,	11,258	2,042.15		443.78	589.00	108.75	617.92	282.70
Plymouth,	11,119	1,798.79		212.34	—	330.63	940.82	315.00
Southbridge,	11,000	1,302.08		1,008.80	6.00	12.00	150.25	125.03
Wakefield,	10,268	3,062.30		1,849.26	107.36	469.16	621.52	15.00
Webster,	10,018	3,114.05		1,652.73	689.81	271.43	384.95	115.13
Arlington,	9,668	1,440.56		211.68	301.56	437.74	335.15	154.43
Natick,	9,609	3,341.58		2,133.71	—	13.94	1,100.53	93.40
Greenfield,	9,156	2,834.41		2,357.29	35.20	12.00	364.02	65.90
Danvers,	9,063	1,022.87		—	—	160.43	717.94	144.50
Amesbury,	8,840	1,286.21		305.58	538.59	—	292.34	149.70
Methuen,	8,676	4,007.69		1,960.95	809.11	24.17	746.42	467.04
Ware,	8,594	1,747.90		927.01	46.60	10.00	646.86	117.43
Winchester,	8,242	1,976.76		—	—	—	1,941.00	35.76
West Springfield,	8,101	1,384.38		—	—	734.96	613.28	36.14
North Attleborough,	7,878	3,742.57		221.38	—	75.55	74.00	15.62
Dedham,	7,774	1,661.47		1,354.33	—	14.29	240.85	52.00
Palmer,	7,755	1,154.35		518.87	208.30	26.33	243.30	157.55
Northbridge,	7,400	1,190.23		1,003.33	—	90.00	—	96.90
Marblehead,	7,209	703.03		241.23	328.04	—	71.76	62.00
Athol,	7,197	1,001.47		488.97	10.00	138.07	357.83	6.00

TOWNS OVER 5,000 POPULATION.

	7,121	2,099.51	1,522.27	256.27	14.62	303.25	3.10
Spencer,	7,054	830.39	164.05	109.42	—	462.42	94.50
Milton,	7,034	—	—	—	—	—	—
Winthrop,	7,015	1,206.81	226.31	227.79	—	775.71	37.00
Montague,	6,888	2,106.38	770.08	—	200.00	858.98	277.32
Middleborough,	6,879	1,334.74	158.12	202.00	686.07	288.55	—
Braintree,	6,808	1,352.49	835.72	—	—	297.46	219.31
Easthampton,	6,754	691.35	118.45	—	14.80	558.10	—
Bridgewater,	6,731	455.29	—	—	—	333.80	121.49
Norwood,	6,632	3,093.92	2,085.37	115.60	—	872.95	20.00
Andover,	6,521	1,416.21	—	—	—	1,398.21	18.00
Whitman,	6,332	3,168.04	2,020.92	—	255.48	572.14	319.50
Stoneham,	6,287	2,729.13	224.75	266.00	183.25	2,055.13	—
Rockland,	6,253	7,196.87	6,486.50	372.76	—	279.61	58.00
Saugus,	6,217	578.54	352.54	40.50	2.00	88.40	95.10
Hudson,	6,189	2,348.63	1,825.28	253.50	—	10.05	259.80
Wellesley,	6,152	555.11	—	—	109.21	411.65	34.25
Great Barrington,	5,959	3,387.38	1,730.06	237.85	96.00	1,316.27	7.20
Stoughton,	5,933	2,189.98	1,847.85	8.72	—	256.34	77.07
Winchendon,	5,811	2,015.77	1,197.05	—	120.00	643.83	54.89
Maynard,	5,786	1,134.18	974.73	84.80	—	48.50	26.15
Blackstone,	5,682	2,568.22	1,868.60	—	—	452.04	247.58
Reading,	5,578	382.92	—	—	—	370.92	12.00
Orange,	5,421	2,000.95	1,611.33	6.00	—	383.62	—
Concord,	5,378	888.12	388.67	68.00	4.00	427.45	—
Westborough,	5,313	1,069.23	449.88	112.50	61.50	304.25	141.10
Amherst,	5,244	3,660.98	1,287.84	223.70	27.25	995.65	1,156.54
Franklin,	5,205	3,456.36	2,869.18	218.53	—	318.90	49.75
Ipswich,	5,141	131.00	—	—	—	130.00	1.00
Swampscott,	5,081	957.76	—	—	—	892.76	65.00
Abington,	5,054	673.35	460.78	—	129.28	8.75	74.54
South Hadley,	5,032	3,410.01	2,793.78	20.66	5.71	420.01	169.85
Grafton,	550,484	\$133,515.03	\$70,243.67	\$11,302.29	\$6,073.06	\$36,787.59	\$9,108.42
65 Towns,							

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)*
— Continued.6. *Soldiers' Benefits.*

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
Brookline,	23,436	\$1,359.00	\$1,218.00	\$36.00	\$105.00	—
Hyde Park,	14,510	2,132.00	1,992.00	—	140.00	—
Leominster,	14,297	2,607.00	2,373.00	—	210.00	\$24.00
Westfield,	13,611	6,806.00	5,942.00	514.00	350.00	—
Clinton,	13,105	1,802.00	1,802.00	—	—	—
Peabody,	13,098	6,080.25	5,152.00	584.00	140.00	204.25
Attleborough,	12,702	2,382.00	2,763.00	60.00	35.00	24.00
Revere,	12,659	2,302.00	2,302.00	—	—	—
Adams,	12,486	1,915.15	1,676.00	48.00	140.00	51.15
Milford,	12,105	5,430.00	5,076.00	136.00	140.00	78.00
Gardner,	12,012	1,731.00	1,696.00	—	35.00	—
Weymouth,	11,585	9,669.64	8,901.00	337.14	140.00	291.50
Framingham,	11,548	4,662.00	4,419.00	173.00	70.00	—
Watertown,	11,258	1,366.00	1,366.00	—	—	—
Plymouth,	11,119	4,987.00	4,534.00	418.00	35.00	—
Southbridge,	11,000	1,334.00	1,204.00	60.00	70.00	—
Wakefield,	10,268	4,053.00	3,856.00	154.00	35.00	8.00
Webster,	10,018	1,057.00	1,022.00	—	35.00	—
Arlington,	9,668	2,136.00	1,848.00	183.00	105.00	—
Natick,	9,609	6,553.05	5,726.00	20.00	70.00	737.05
Greenfield,	9,156	1,946.00	1,650.00	156.00	140.00	—
Danvers,	9,063	5,872.00	4,896.00	766.00	210.00	—
Amesbury,	8,840	2,777.00	2,640.00	102.00	35.00	—
Methuen,	8,676	1,388.00	1,135.00	183.00	70.00	—
Ware,	8,594	652.00	592.00	60.00	—	—
Winchester,	8,242	1,067.00	1,032.00	—	35.00	—
West Springfield,	8,101	1,152.00	1,117.00	—	35.00	—
North Attleborough,	7,878	975.00	940.00	—	35.00	—
Dedham,	7,774	1,689.00	1,492.00	162.00	35.00	—
Palmer,	7,755	1,591.00	1,312.00	174.00	105.00	—
Northbridge,	7,400	622.30	587.30	—	35.00	—
Marblehead,	7,209	16,257.00	15,493.00	235.00	490.00	39.00
Athol,	7,197	3,768.00	3,428.00	60.00	280.00	—
Spencer,	7,121	3,068.05	2,850.00	148.05	70.00	—
Milton,	7,054	1,429.00	1,339.00	—	90.00	—
Winthrop,	7,034	1,227.00	1,192.00	—	35.00	—
Montague,	7,015	2,566.50	2,370.00	161.50	35.00	—
Middleborough,	6,888	7,426.75	6,785.00	483.00	70.00	88.75
Braintree,	6,879	2,671.50	2,433.50	168.00	70.00	—
Easthampton,	6,808	790.00	685.00	—	105.00	—
Bridgewater,	6,754	1,180.00	1,180.00	—	—	—
Norwood,	6,731	822.00	762.00	60.00	—	—
Andover,	6,632	2,271.00	2,271.00	—	—	—
Whitman,	6,521	6,315.00	6,165.00	115.00	35.00	—
Stoneham,	6,332	6,036.92	5,248.00	156.00	140.00	492.92
Rockland,	6,287	5,402.00	5,236.00	96.00	70.00	—
Saugus,	6,253	2,912.00	2,706.00	136.00	70.00	—
Hudson,	6,217	2,728.00	2,376.00	162.00	35.00	155.00
Wellesley,	6,189	328.00	328.00	—	—	—
Great Barrington,	6,152	2,009.00	1,904.00	—	105.00	—
Stoughton,	5,959	3,426.50	3,286.50	—	140.00	—
Winchendon,	5,933	1,010.00	938.00	72.00	—	—
Maynard,	5,811	446.00	446.00	—	—	—
Blackstone,	5,786	2,014.00	1,616.00	398.00	—	—
Reading,	5,682	2,432.00	2,344.00	18.00	70.00	—
Orange,	5,578	2,432.00	2,292.00	—	140.00	—
Concord,	5,421	380.81	348.00	32.81	—	—
Westborough,	5,378	2,331.00	2,261.00	—	70.00	—
Amherst,	5,313	1,416.00	1,346.00	—	70.00	—
Franklin,	5,244	1,351.00	1,268.00	—	35.00	48.00
Ipswich,	5,205	3,102.00	2,996.00	36.00	70.00	—
Swampscott,	5,141	3,112.00	2,926.00	64.00	35.00	87.00
Abington,	5,081	4,606.50	4,405.00	71.50	70.00	60.00
South Hadley,	5,054	808.50	612.00	91.50	105.00	—
Grafton,	5,052	1,039.00	982.00	72.00	35.00	—
65 Towns,	550,484	\$189,760.42	\$175,079.30	\$7,162.50	\$5,130.00	\$2,388.62

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)*
— Continued.

7. Education.

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
Brookline,	23,436	\$4,383.77	—	\$4,383.50	—	\$0.27
Hyde Park,	14,510	—	—	—	—	—
Leominster,	14,297	860.36	—	40.00	\$158.29	662.07
Westfield,	13,611	1,711.07	—	1,691.66	3.00	16.41
Clinton,	13,105	1,012.75	—	964.40	—	48.35
Peabody,	13,098	369.54	\$27.00	135.00	207.54	—
Attleborough,	12,702	808.57	—	765.00	—	43.57
Revere,	12,659	55.50	55.50	—	—	—
Adams,	12,486	516.55	—	470.00	4.55	42.00
Milford,	12,105	127.10	—	101.00	26.10	—
Gardner,	12,012	193.00	91.50	101.50	—	—
Weymouth,	11,585	108.00	108.00	—	—	—
Framingham,	11,548	557.35	191.25	366.10	—	—
Watertown,	11,258	94.00	94.00	—	—	—
Plymouth,	11,119	42.10	—	—	17.10	25.00
Southbridge,	11,000	673.16	—	651.00	22.16	—
Wakefield,	10,268	2,197.50	1,074.00	1,093.50	30.00	—
Webster,	10,018	280.50	—	242.00	—	38.50
Arlington,	9,668	85.10	—	—	25.10	60.00
Natick,	9,609	449.71	212.50	115.00	32.14	90.07
Greenfield,	9,156	1,075.68	144.50	865.50	55.68	10.00
Danvers,	9,063	1,056.82	25.00	985.00	26.47	20.35
Amesbury,	8,840	195.41	—	129.79	65.62	—
Methuen,	8,676	495.17	139.00	329.41	11.76	15.00
Ware,	8,594	357.93	208.50	60.00	15.33	74.10
Winchester,	8,242	255.00	179.00	—	21.00	55.00
West Springfield,	8,101	1,878.00	—	1,841.00	27.00	10.00
North Attleborough,	7,878	33.98	—	32.69	1.29	—
Dedham,	7,774	2,028.43	286.00	1,720.00	12.33	10.10
Palmer,	7,755	381.79	130.54	209.25	—	42.00
Northbridge,	7,400	145.94	57.00	—	37.93	51.01
Marblehead,	7,209	68.03	12.00	—	56.03	—
Athol,	7,197	1,195.45	—	1,163.30	4.00	28.15
Spencer,	7,121	443.97	147.09	210.40	47.48	39.00
Milton,	7,054	243.24	19.50	85.00	—	138.74
Winthrop,	7,034	—	—	—	—	—
Montague,	7,015	642.69	95.94	434.25	35.40	77.10
Middleborough,	6,888	1,627.02	414.00	1,168.50	42.09	2.43
Braintree,	6,879	383.30	136.00	32.00	—	215.30
Easthampton,	6,808	1,019.30	143.00	392.00	261.01	223.29
Bridgewater,	6,754	363.80	29.00	257.50	70.00	7.30
Norwood,	6,731	172.00	14.00	158.00	—	—
Andover,	6,632	88.56	38.00	19.00	31.56	—
Whitman,	6,521	1,177.03	83.00	1,061.08	—	32.95
Stoneham,	6,332	180.00	144.00	—	33.00	3.00
Rockland,	6,287	249.81	108.00	76.50	65.31	—
Saugus,	6,253	459.87	360.00	—	—	99.87
Hudson,	6,217	295.00	—	295.00	—	—
Wellesley,	6,189	413.18	—	410.00	3.18	—
Great Barrington,	6,152	1,556.45	—	1,546.50	—	9.95
Stoughton,	5,959	217.00	149.00	68.00	—	—
Winchendon,	5,933	50.38	—	18.75	7.80	23.83
Maynard,	5,811	20.70	—	—	7.20	13.50
Blackstone,	5,786	980.82	—	665.00	—	315.82
Reading,	5,682	2,179.66	245.00	1,547.69	19.19	367.78
Orange,	5,578	639.92	29.00	544.00	11.57	55.35
Concord,	5,421	5,874.70	178.50	5,676.20	20.00	—
Westborough,	5,378	88.50	71.00	—	17.50	—
Amherst,	5,313	2,162.06	578.30	1,412.66	171.10	—
Franklin,	5,244	1,017.55	364.30	648.75	—	4.50
Ipswich,	5,205	443.00	—	443.00	—	—
Swampscott,	5,141	43.96	32.50	—	11.46	—
Abington,	5,081	622.00	245.00	323.00	—	54.00
South Hadley,	5,054	150.50	95.00	—	—	61.50
Grafton,	5,052	71.15	—	43.68	27.47	—
65 Towns,	550,484	\$47,576.38	\$6,754.42	\$35,992.06	\$1,742.74	\$3,087.16

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)*
— Continued.

8. Libraries.

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RE- CEIPTS	B Fines, Rentals, and Sales	C Miscellaneous
Brookline,	23,436	\$849.21	\$849.21	-
Hyde Park,	14,510	358.01	358.01	-
Leominster,	14,297	199.41	186.00	\$13.41
Westfield,	13,611	-	-	-
Clinton,	13,105	153.50	149.25	4.25
Peabody,	13,098	-	-	-
Attleborough,	12,702	-	-	-
Revere,	12,659	25.00	25.00	-
Adams,	12,486	132.64	126.65	5.99
Milford,	12,105	89.67	85.92	3.75
Gardner,	12,012	87.98	87.98	-
Weymouth,	11,585	979.73	126.40	853.33
Framingham,	11,548	72.61	71.62	0.99
Watertown,	11,258	155.37	149.02	6.35
Plymouth,	11,119	-	-	-
Southbridge,	11,000	110.63	110.63	-
Wakefield,	10,268	83.29	77.79	5.50
Webster,	10,018	88.25	76.40	11.85
Arlington,	9,668	226.64	226.64	-
Natick,	9,609	192.08	174.50	17.58
Greenfield,	9,156	346.60	346.60	-
Danvers,	9,063	-	-	-
Amesbury,	8,840	-	-	-
Methuen,	8,676	-	-	-
Ware,	8,594	-	-	-
Winchester,	8,242	185.00	185.00	-
West Springfield,	8,101	-	-	-
North Attleborough,	7,878	60.66	60.66	-
Dedham,	7,774	106.55	106.55	-
Palmer,	7,755	-	-	-
Northbridge,	7,400	-	-	-
Marblehead,	7,209	99.26	88.99	10.27
Athol,	7,197	94.49	94.49	-
Spencer,	7,121	19.00	19.00	-
Milton,	7,054	300.46	283.46	17.00
Winthrop,	7,034	190.08	190.08	-
Montague,	7,015	35.67	35.67	-
Middleborough,	6,888	161.50	161.50	-
Braintree,	6,879	40.93	40.93	-
Easthampton,	6,808	114.04	114.04	-
Bridgewater,	6,754	90.00	90.00	-
Norwood,	6,731	148.37	148.37	-
Andover,	6,632	44.51	44.51	-
Whitman,	6,521	52.00	52.00	-
Stoneham,	6,332	76.00	76.00	-
Rockland,	6,287	152.59	152.59	-
Saugus,	6,253	-	-	-
Hudson,	6,217	88.21	88.21	-
Wellesley,	6,189	104.15	104.15	-
Great Barrington,	6,152	-	-	-
Stoughton,	5,959	106.00	106.00	-
Winchendon,	5,933	32.78	32.78	-
Maynard,	5,811	23.17	23.17	-
Blackstone,	5,786	16.67	15.37	1.30
Reading,	5,682	70.75	70.75	-
Orange,	5,578	86.12	86.12	-
Concord,	5,421	-	-	-
Westborough,	5,378	80.00	80.00	-
Amherst,	5,313	61.77	27.77	34.00
Franklin,	5,244	-	-	-
Ipswich,	5,205	-	-	-
Swampscott,	5,141	25.00	25.00	-
Abington,	5,081	121.61	111.61	10.00
South Hadley,	5,054	45.71	30.71	15.00
Grafton,	5,052	12.55	12.55	-
65 Towns,	550,484	\$6,996.22	\$5,985.65	\$1,010.57

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III)*
— Concluded.

9. Recreation.

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL RECEIPTS	B Parks and Gardens	C Playgrounds and Gymnasias	D Bathhouses and Beaches	E Celebrations and En- tertainments
Brookline,	23,436	\$5,410.84	\$36.63	\$1,146.50	\$4,227.71	-
Hyde Park,	14,510	-	-	-	-	-
Leominster,	14,297	-	-	-	-	-
Westfield,	13,611	-	-	-	-	-
Clinton,	13,105	-	-	-	-	-
Peabody,	13,098	25.00	25.00	-	-	-
Attleborough,	12,702	165.47	-	-	-	\$165.47
Revere,	12,659	-	-	-	-	-
Adams,	12,486	-	-	-	-	-
Milford,	12,105	-	-	-	-	-
Gardner,	12,012	40.00	40.00	-	-	-
Weymouth,	11,585	45.00	45.00	-	-	-
Framingham,	11,548	-	-	-	-	-
Watertown,	11,258	-	-	-	-	-
Plymouth,	11,119	39.00	39.00	-	-	-
Southbridge,	11,000	-	-	-	-	-
Wakefield,	10,268	85.00	85.00	-	-	-
Webster,	10,018	-	-	-	-	-
Arlington,	9,668	-	-	-	-	-
Natick,	9,609	-	-	-	-	-
Greenfield,	9,156	55.00	55.00	-	-	-
Danvers,	9,063	-	-	-	-	-
Amesbury,	8,840	-	-	-	-	-
Methuen,	8,676	-	-	-	-	-
Ware,	8,594	-	-	-	-	-
Winchester,	8,242	8.46	-	8.46	-	-
West Springfield,	8,101	-	-	-	-	-
North Attleborough,	7,878	-	-	-	-	-
Dedham,	7,774	125.10	-	-	125.10	-
Palmer,	7,755	-	-	-	-	-
Northbridge,	7,400	-	-	-	-	-
Marblehead,	7,209	63.00	63.00	-	-	-
Athol,	7,197	-	-	-	-	-
Spencer,	7,121	-	-	-	-	-
Milton,	7,054	82.05	-	82.05	-	-
Winthrop,	7,034	2.00	2.00	-	-	-
Montague,	7,015	-	-	-	-	-
Middleborough,	6,888	-	-	-	-	-
Braintree,	6,879	-	-	-	-	-
Easthampton,	6,808	-	-	-	-	-
Bridgewater,	6,754	-	-	-	-	-
Norwood,	6,731	-	-	-	-	-
Andover,	6,632	-	-	-	-	-
Whitman,	6,521	13.37	13.37	-	-	-
Stoneham,	6,332	-	-	-	-	-
Rockland,	6,287	-	-	-	-	-
Saugus,	6,253	-	-	-	-	-
Hudson,	6,217	-	-	-	-	-
Wellesley,	6,189	173.80	77.15	96.65	-	-
Great Barrington,	6,152	-	-	-	-	-
Stoughton,	5,959	-	-	-	-	-
Winchendon,	5,933	99.69	99.69	-	-	-
Maynard,	5,811	4.00	4.00	-	-	-
Blackstone,	5,786	-	-	-	-	-
Reading,	5,682	-	-	-	-	-
Orange,	5,578	67.00	-	67.00	-	-
Concord,	5,421	-	-	-	-	-
Westborough,	5,378	-	-	-	-	-
Amherst,	5,313	-	-	-	-	-
Franklin,	5,244	-	-	-	-	-
Ipswich,	5,205	-	-	-	-	-
Swampscott,	5,141	325.66	325.66	-	-	-
Abington,	5,081	-	-	-	-	-
South Hadley,	5,054	-	-	-	-	-
Grafton,	5,052	-	-	-	-	-
65 Towns,	550,484	\$6,829.44	\$910.50	\$1,400.66	\$4,352.81	\$165.47

TABLE V. — *Interest Receipts (Detail of Column G, Table III).*

TOWNS. (Population over 5,000)	A Total Receipts	B On Deposits	C On Taxes	D On Special Assessments	E. ON PUBLIC TRUST FUNDS				F Miscella- neous
					Charity	School	Library	Cemetery	Other
Brookline,	\$7,394.56	\$1,935.99	\$3,434.14	\$147.06	-	-	\$740.27	\$1,137.10	-
Hyde Park,	4,638.65	373.57	3,763.09	407.55	-	-	94.44	-	-
Leominster,	4,035.14	294.77	1,336.30	5.37	\$450.00	\$570.00	495.70	883.00	-
Westfield,	1,679.15	-	1,650.53	28.62	-	-	-	-	-
Clinton,	1,217.96	181.70	40.85	5.89	-	7.30	353.53	503.69	\$120.00
Peabody,	5,538.26	2,916.96	2,185.34	-	242.40	63.68	-	162.90	16.98
Attleborough,	1,062.88	484.32	542.56	-	36.00	-	-	-	-
Revere,	8,479.16	1,213.60	6,817.16	448.40	-	-	-	-	-
Adams,	19.20	-	-	-	-	-	-	19.20	-
Milford,	2,867.54	2,254.16	383.17	2.54	-	-	-	227.67	-
Gardner,	4,996.37	604.12	1,411.36	1,404.19	-	-	1,340.00	176.70	-
Weymouth,	3,678.40	235.33	2,732.50	-	-	-	403.83	-	306.74
Frammingham,	10,026.99	1,068.95	3,245.32	-	1,856.89	75.54	2,257.84	1,495.45	27.00
Watertown,	3,160.43	164.51	2,498.26	-	143.84	-	225.00	128.82	-
Plymouth,	1,539.64	-	1,328.42	-	92.97	18.25	40.20	50.00	100.00
Southbridge,	724.62	-	20.64	-	-	-	260.00	663.78	-
Wakefield,	4,335.36	142.63	3,285.81	42.41	-	5.50	-	119.01	480.00
Webster,	497.59	79.99	-	-	65.57	1,422.84	-	83.00	334.60
Arlington,	7,515.48	538.48	1,224.39	881.62	-	-	2,697.62	684.96	-
Natick,	2,360.66	-	1,539.77	-	-	-	820.89	-	-
Greenfield,	176.23	176.23	-	-	-	-	-	-	-
Danvers,	435.94	184.83	128.11	-	123.00	-	691.64	74.05	-
Andesbury,	2,021.07	514.95	740.43	-	-	-	-	-	-
Methuen,	1,852.31	320.00	1,250.89	281.62	-	-	-	456.93	-
Ware,	748.12	291.19	-	-	-	-	-	-	-
Winchester,	6,605.08	566.30	2,051.56	286.87	2,225.80	37.84	56.75	1,379.96	-
West Springfield,	2,046.36	258.18	998.48	-	-	789.90	-	-	-
North Attleborough,	318.52	300.32	-	-	-	-	-	-	18.20
Dedham,	3,462.44	550.72	272.52	1,096.39	1,405.66	-	192.15	15.00	-
Palmer,	626.27	315.84	-	-	-	70.57	-	239.86	-
Northbridge,	610.16	9.96	72.61	527.59	-	-	-	19.00	-
Marblehead,	1,339.70	675.17	-	-	369.00	60.43	379.66	415.48	436.44
Attol,	982.36	279.66	274.55	1.47	-	-	-	-	11.20

TOWNS OVER 5,000 POPULATION.

	5,199.15	7.42	800.99	-	68.05	-	-	4,015.65	264.78	42.26
Spencer,	2,779.27	484.58	1,66.33	-	-	-	-	717.88	1,465.73	44.75
Milton,	3,530.86	216.47	3,227.91	87.48	-	-	-	-	-	-
Winthrop,	1,65.28	58.14	-	-	-	-	-	-	-	2.02
Montague,	-	-	-	-	-	-	-	-	-	-
Middleborough,	1,528.88	131.03	683.51	8.49	-	-	-	400.00	305.85	-
Braintree,	2,797.28	305.38	1,580.90	-	104.45	356.55	450.00	-	-	-
Easthampton,	1,260.96	161.83	-	-	-	312.12	811.48	191.60	287.65	-
Bridgewater,	774.83	75.34	195.77	-	-	-	-	-	-	-
Norwood,	1,583.70	1,250.06	213.97	-	-	3,742.60	7.55	2,664.11	112.12	-
Andover,	9,811.68	1,287.51	568.04	1,142.62	160.80	-	-	-	246.00	-
Whitman,	1,525.52	587.92	937.60	-	-	-	-	-	-	-
Stoneham,	2,294.06	237.53	1,764.85	0.68	-	-	-	-	291.00	-
Rockland,	2,011.46	123.02	1,888.44	-	-	-	-	-	-	-
Saugus,	990.88	183.10	713.78	-	-	-	-	-	94.00	-
Hudson,	1,193.46	404.30	666.94	7.93	55.00	-	-	890.00	59.29	-
Wellesley,	1,958.68	354.21	714.47	-	-	-	-	-	-	-
Great Barrington,	63.60	1.51	58.09	-	-	36.55	-	1,037.72	4.00	-
Stoughton,	2,687.56	167.70	1,445.59	-	-	-	-	-	316.85	-
Winehendon,	794.79	195.64	282.30	-	-	-	-	-	62.72	-
Maynard,	442.67	131.70	248.25	-	-	-	-	-	-	-
Blackstone,	15.67	15.67	-	-	-	-	-	-	-	-
Reading,	2,493.32	232.90	1,858.92	-	-	-	-	-	401.50	-
Orange,	752.90	7.20	173.65	-	181.00	-	80.00	277.15	33.90	-
Concord,	5,867.67	-	492.23	-	950.50	1,455.20	2,114.50	748.74	106.50	-
Westborough,	3,000.08	566.23	1,001.28	56.31	39.63	-	766.13	570.50	-	-
Anherst,	1,132.70	199.71	351.74	-	73.52	-	276.98	230.75	-	-
Franklin,	213.57	-	213.57	-	-	-	-	-	-	-
Ipswich,	311.22	-	203.22	-	-	-	-	-	48.00	-
Swampscott,	705.33	543.85	-	111.48	-	50.00	-	-	-	-
Abington,	875.22	97.69	777.53	-	-	-	-	-	-	-
South Hadley,	285.96	129.94	129.94	-	210.25	-	-	442.65	349.29	189.18
Grafton,	1,693.65	220.76	281.52	-	-	-	-	-	-	-
65 Towns,	\$158,584.80	\$25,342.77	\$64,888.23	\$6,912.58	\$8,854.33	\$9,074.87	\$25,920.77	\$15,071.48	\$2,258.57	\$261.20

TABLE VI. — *Summary of Revenue Receipts.*

TOWNS. (Population over 5,000)	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits 1	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
Brookline,	\$1,240,353.48	\$1,101,179.79	\$625.50	\$863.15	\$3,951.68	—	\$7,260.14	\$4,911.09	\$21,320.25	\$87,824.82	\$5,013.50	\$7,334.56
Hyde Park,	236,292.79	213,841.00	224.00	1,920.26	1,151.24	—	5,803.05	1,200.72	3,889.73	—	3,624.14	4,638.65
Leominster,	293,502.30	204,197.99	413.00	824.68	1,215.39	—	7,216.78	3,657.99	11,026.77	60,914.56	—	4,035.14
Westfield,	303,085.69	153,513.10	15,027.00	2,196.84	7,294.90	—	2,684.00	1,692.04	1,073.68	107,397.68	—	1,679.15
Clinton,	207,182.29	142,407.59	15,165.00	1,116.97	1,617.80	—	2,035.66	1,294.21	6,213.28	34,291.17	—	1,217.96
Peabody,	319,822.24	180,849.74	216.75	2,748.14	1,184.78	\$0.04	17,989.06	2,460.60	19,418.42	78,574.45	1,792.00	5,588.26
Atholborough,	286,388.77	193,932.52	1,249.40	990.46	37,981.67	—	9,214.26	2,490.90	7,414.40	39,360.68	—	1,062.88
Revere,	382,743.28	288,719.06	6,929.40	1,222.60	3,821.21	—	—	8,569.46	55,788.13	—	—	8,479.16
Adams,	117,386.07	93,595.21	13,941.25	879.35	1,270.96	—	—	983.27	5,370.10	—	1,326.73	19.20
Milford,	152,460.17	118,402.89	14,958.75	683.84	2,065.60	—	718.77	959.43	11,096.62	—	706.73	2,887.54
Gardner,	214,969.77	138,623.58	319.50	484.66	1,035.32	—	14,376.36	246.81	8,759.75	44,047.42	2,080.00	4,996.37
Weymouth,	232,697.96	162,095.75	49.00	568.37	1,333.27	—	784.92	3,458.41	20,911.77	40,768.07	—	3,678.40
Frammingham,	262,356.45	184,755.77	61.25	675.93	2,140.77	—	1,801.62	1,658.44	9,741.44	48,797.89	2,726.35	10,026.99
Watertown,	321,506.38	247,290.74	2.00	1,554.53	809.61	—	5,412.62	3,460.10	12,490.60	46,151.00	1,174.75	3,160.43
Plymouth,	305,815.66	158,556.89	712.60	1,523.61	2,455.73	—	104.11	226.92	8,175.41	30,412.12	1,718.63	1,839.64
Southbridge,	195,339.17	105,431.99	11,498.00	742.00	996.80	—	561.11	822.73	4,816.92	724.62	—	734.62
Wakefield,	275,643.31	159,749.39	373.50	187.35	3,820.71	—	2,671.99	3,000.63	15,733.42	85,511.96	259.00	4,835.36
Webster,	141,033.80	94,745.50	12,729.25	796.21	600.22	—	2,990.46	247.83	4,773.77	22,493.68	1,159.29	497.59
Arlington,	302,227.01	207,126.55	609.00	830.15	1,365.86	—	6,491.11	3,109.11	25,082.23	45,682.27	3,863.25	7,515.48
Natick,	180,688.17	132,648.94	233.00	237.77	1,895.04	—	186.20	2,111.86	22,900.10	18,908.00	—	2,360.66
Greenfield,	143,723.28	119,763.28	12,390.25	861.50	995.50	—	—	283.47	3,281.05	—	—	176.23
Danvers,	167,879.56	103,098.25	61.00	295.02	701.36	—	710.91	2,693.55	13,449.32	46,584.21	—	435.94
Amesbury,	125,275.07	87,531.04	132.50	755.00	639.49	—	—	893.63	7,068.65	25,364.29	150.00	2,029.07
Methuen,	132,938.31	89,293.33	44.50	316.75	990.46	—	3,659.93	2,979.60	9,783.45	33,912.78	95.00	1,852.51
Ware,	108,389.66	78,483.42	9,839.25	631.50	537.18	—	582.77	225.76	4,238.16	11,256.38	1,847.12	748.12
Winchester,	255,821.58	190,531.41	205.00	756.00	759.66	—	4,698.06	1,331.60	21,532.20	27,872.03	1,590.54	6,005.08
West Springfield,	164,862.17	108,025.95	7,102.53	371.00	1,075.30	—	4,144.33	5,339.79	6,071.95	30,624.79	—	2,046.56
North Attleborough,	165,277.23	101,258.33	590.33	324.97	1,254.61	—	2,118.75	1,956.40	6,119.63	61,755.09	—	318.52
Dedham,	225,855.44	205,324.53	251.00	605.00	973.63	—	4,442.43	1,246.12	6,965.79	—	2,084.50	3,462.44
Palmer,	88,552.75	72,186.50	9,665.00	24.00	1,572.86	—	225.00	518.28	3,144.14	—	590.70	626.27
Northbridge,	110,003.70	83,161.35	341.50	373.68	647.74	—	36,451.46	828.15	2,550.66	—	39.00	610.16
Marblehead,	213,436.18	142,355.74	41.75	156.77	522.83	—	750.78	924.32	18,588.96	48,116.33	39.00	1,939.70
Athol,	131,296.14	79,675.32	140.75	107.26	869.36	7.78	1,463.00	541.55	14,351.49	31,456.47	1,640.71	982.36

TOWNS OVER 5,000 POPULATION.

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Spencer,	105,977.65	69,030.35	8,886.75	160.17	772.17	-	1,313.90	2,201.81	6,746.72	11,666.63	5,199.15
Milton,	376,006.66	307,523.22	46.75	356.06	3,187.64	-	8,019.87	1,986.21	5,382.29	42,803.57	2,779.27
Winthrop,	196,395.06	163,395.61	1,791.47	460.00	5.00	-	4,507.14	326.32	1,676.73	20,408.28	3,530.86
Montague,	86,287.41	67,947.96	9,474.75	694.70	288.64	-	401.30	-	6,688.46	-	65.28
Middleborough,	137,747.44	85,359.21	373.77	1,194.58	13,576.46	-	1,177.95	1,577.73	18,259.65	14,699.21	1,598.88
Branree,	163,698.82	104,061.78	75.00	40.29	1,013.14	-	856.75	1,701.63	5,047.44	42,990.51	2,797.28
Easthampton,	95,314.42	74,512.94	292.00	380.31	1,009.67	-	2,520.00	1,048.81	4,259.55	10,449.18	1,960.66
Bridgewater,	51,395.18	43,783.59	66.50	208.31	625.00	-	-	334.72	3,046.63	-	774.83
Norwood,	145,604.80	112,566.69	398.00	1,406.00	642.97	-	1,123.13	765.98	1,863.57	23,218.62	1,583.70
Andover,	161,756.76	114,145.63	73.75	748.00	1,996.99	-	5,014.00	1,677.90	9,750.06	18,043.77	9,811.68
Whitman,	106,072.44	78,440.52	65.00	424.16	1,879.07	-	1,26.42	1,468.02	9,539.31	13,604.42	1,525.32
Stonham,	154,653.94	99,218.53	161.50	142.00	1,259.05	-	4,102.62	1,191.80	19,988.01	24,517.34	2,294.06
Rockland,	112,774.80	87,240.12	92.00	9.25	801.86	-	-	1,470.73	8,816.08	12,333.30	2,011.46
Saugus,	121,016.89	72,835.81	237.00	290.50	597.22	-	2,724.30	2,878.62	28,021.82	10,204.49	990.88
Hudson,	141,413.58	80,754.02	6,841.00	427.00	1,437.40	-	2,134.94	839.43	7,873.88	39,102.55	1,193.46
Wellesley,	201,139.84	149,277.29	73.25	336.10	1,539.97	-	-	2,682.39	4,005.66	42,266.48	1,958.68
Great Barrington,	81,137.29	63,831.59	9,642.75	450.65	387.67	-	487.57	1,011.94	5,101.02	160.50	63.60
Stoughton,	89,201.82	63,311.39	293.00	649.10	1,281.85	-	-	570.72	8,419.47	11,988.73	2,687.56
Winchendon,	91,753.53	61,003.68	6,835.25	1,571.59	1,364.13	-	744.03	-	5,142.18	13,884.13	794.79
Maynard,	75,012.19	47,831.20	5,019.25	206.35	988.26	-	344.89	265.19	3,812.65	15,625.48	442.67
Blackstone,	43,190.86	32,385.70	4,262.00	229.89	1,450.35	-	-	546.63	4,300.62	-	15.67
Reading,	152,388.84	92,035.88	64.00	216.00	1,798.80	-	-	2,390.94	15,938.72	36,941.18	2,493.32
Orange,	87,275.65	67,378.73	59.50	177.65	1,133.75	-	-	407.42	5,233.13	11,412.32	752.90
Concord,	166,538.90	94,358.15	107.50	336.62	1,566.40	6.25	660.79	359.33	15,702.66	46,792.33	5,867.67
Westborough,*	82,245.16	56,543.00	30.00	353.98	882.30	-	3,567.09	1,075.17	4,742.12	10,712.14	3,000.08
Amherst,	66,115.15	54,548.11	17.00	252.34	1,483.25	-	994.24	2,105.25	5,531.76	50.50	1,132.70
Franklin,	78,503.78	56,179.85	142.50	408.00	889.24	-	-	265.52	6,119.63	14,285.47	213.57
Ipswich,	105,160.57	54,579.31	5,094.00	395.65	7,362.34	-	819.68	1,326.16	11,141.01	23,336.20	311.22
Swampscott,	178,851.35	134,514.20	171.50	219.00	552.52	-	5,294.13	823.50	9,575.18	26,646.09	705.33
Abington,	87,616.56	60,600.83	24.75	66.35	1,282.97	-	-	1,570.98	6,513.03	16,682.43	875.22
South Hadley,	66,836.10	52,777.12	2.25	177.18	9,652.48	-	1,064.55	-	812.86	-	285.90
Grafton,	63,416.02	46,298.77	5,473.75	39.51	2,634.57	-	74.70	1,136.92	5,450.03	-	1,693.65
65 TOWNS,	\$11,707,198.29	\$8,491,582.82	\$202,406.57	\$40,049.21	\$149,641.15	\$14.07	\$197,593.07	\$98,357.95	\$614,877.54	\$1,699,171.12	\$54,919.99
											\$158,584.80

1 Receipts from court fines only.

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — *Maintenance of Departments.*
1. *General Government.*

TOWNS. (Population over 5,000)		Population of 1905	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
Brookline, . . . . .	.	23,436	\$52,622.10	—	\$10,063.79	\$21,541.64	\$14,488.67	\$6,528.00
Hyde Park, . . . . .	.	14,510	14,681.03	\$96.77	1,604.25	5,935.59	4,590.48	2,453.94
Leominster, . . . . .	.	14,297	12,402.94	15.00	853.16	3,373.72	1,444.72	4,716.34
Westfield, . . . . .	.	13,611	9,074.75	—	1,524.40	3,964.63	2,165.88	1,419.84
Clinton, . . . . .	.	13,105	12,225.52	—	1,779.50	4,331.44	2,598.47	3,516.11
Peabody, . . . . .	.	13,098	14,048.18	60.00	939.50	4,509.04	4,003.72	4,535.92
Attleborough, . . . . .	.	12,702	9,743.78	20.00	1,839.73	4,617.99	2,402.16	863.90
Revere, . . . . .	.	12,659	17,951.22	4.00	1,563.92	7,874.01	5,229.82	3,279.47
Adams, . . . . .	.	12,486	5,776.82	—	1,005.00	2,057.36	1,344.60	1,369.86
Milford, . . . . .	.	12,105	8,341.35	15.00	1,366.20	3,547.75	1,789.65	1,622.75
Gardner, . . . . .	.	12,012	8,158.19	—	636.77	3,113.05	2,784.55	1,623.82
Weymouth, . . . . .	.	11,585	12,717.50	20.00	1,260.10	4,950.73	3,757.95	1,379.72
Frammingham, . . . . .	.	11,548	10,753.78	—	1,656.29	4,034.73	2,694.78	2,367.98
Watertown, . . . . .	.	11,258	12,700.20	25.00	1,445.80	5,605.22	2,418.76	3,214.42
Plymouth, . . . . .	.	11,119	8,264.41	47.30	1,153.17	4,028.72	1,880.15	1,155.07
Southbridge, . . . . .	.	11,000	7,166.08	25.00	635.75	3,185.62	1,737.66	1,587.05
Wakefield, . . . . .	.	10,268	7,916.36	25.00	656.47	2,571.40	1,861.27	2,802.22
Webster, . . . . .	.	10,018	4,859.34	—	700.42	1,794.46	1,496.77	867.69
Arlington, . . . . .	.	9,668	16,226.37	52.50	1,462.56	5,222.38	6,728.57	2,770.36
Natick, . . . . .	.	9,609	5,873.30	26.00	873.55	2,287.47	1,589.45	1,098.83
Greenfield, . . . . .	.	9,156	7,366.22	31.95	964.32	2,400.05	1,381.12	2,528.78
Danvers, . . . . .	.	9,063	6,960.17	142.50	879.47	2,987.20	1,455.34	1,495.66
Amesbury, . . . . .	.	8,840	8,269.89	1,471.41	2,839.13	2,839.13	790.79	3,168.56
Methuen, . . . . .	.	8,676	3,666.00	25.00	1,340.07	2,330.38	716.78	1,253.83
Ware, . . . . .	.	8,594	5,360.76	—	553.60	2,065.60	965.08	2,346.48
Winchester, . . . . .	.	8,242	11,137.30	22.01	520.10	5,477.58	1,913.52	3,204.09
West Springfield, . . . . .	.	8,101	5,940.83	—	1,155.43	2,400.88	1,503.70	891.73
North Attleborough, . . . . .	.	7,878	6,637.61	—	1,159.31	3,313.11	1,451.58	613.33
Dedham, . . . . .	.	7,774	10,296.13	—	1,216.86	3,587.24	3,111.50	2,580.53
Palmer, . . . . .	.	7,755	4,064.80	—	462.50	2,194.14	1,108.41	299.75
Northbridge, . . . . .	.	7,400	2,005.55	—	527.25	1,008.25	1,454.05	16.00
Marblehead, . . . . .	.	7,209	13,885.44	40.00	485.80	3,943.11	3,199.87	6,216.66
Athol,	7,197	5,963.48	—	1,284.83	2,614.66	1,632.46	371.53

TOWNS OVER 5,000 POPULATION.

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Spencer,	7,121	4,911.25	-	571.13	1,518.15	473.20	2,348.77
Milton,	7,054	12,875.97	-	2,877.05	5,777.40	2,102.23	2,269.29
Winthrop,	7,034	8,985.68	15.00	1,457.95	4,876.59	2,042.87	593.27
Montague,	7,015	4,300.00	10.00	1,178.98	1,662.76	750.96	697.30
Middleborough,	6,888	5,844.48	75.00	740.85	2,068.42	708.75	2,251.46
Braintree,	6,879	5,466.07	28.97	931.25	1,875.50	1,275.11	1,355.24
Easthampton,	6,808	5,716.95	-	1,755.31	2,353.39	1,187.27	1,420.98
Bridgewater,	6,754	2,824.44	-	1,538.14	1,351.12	455.54	459.64
Norwood,	6,731	5,084.77	-	638.38	2,055.95	1,736.22	654.22
Andover,	6,632	6,926.93	10.00	2,194.10	1,869.71	1,445.96	1,659.66
Whitman,	6,521	6,005.97	41.00	398.80	2,642.17	824.64	2,089.36
Stoneham,	6,332	7,280.46	25.00	484.30	3,116.56	2,730.33	924.27
Rockland,	6,287	4,741.17	25.00	2,610.58	1,353.99	676.95	1,074.65
Saugus,	6,253	8,153.98	127.55	676.40	4,108.09	1,357.70	1,884.24
Hudson,	6,217	5,031.56	15.00	637.31	1,664.47	1,045.37	1,669.41
Wellesley,	6,189	18,571.87	-	1,736.87	5,046.53	9,326.58	3,461.89
Great Barrington,	6,152	5,067.25	15.00	722.10	1,770.33	382.75	2,177.07
Stoughton,	5,959	6,045.84	15.00	2,258.99	1,725.57	826.91	2,219.37
Winchendon,	5,933	5,124.23	21.00	592.91	1,826.93	548.87	2,134.52
Maynard,	5,811	2,946.59	5.00	410.10	1,367.84	875.46	288.19
Blackstone,	5,786	3,000.42	-	227.50	1,220.50	917.25	635.16
Reading,	5,682	4,403.70	20.00	693.75	2,604.98	698.60	476.49
Orange,	5,378	4,348.72	-	1,460.31	1,573.45	366.80	1,008.16
Concord,	5,421	5,093.25	-	882.60	2,700.93	742.70	767.62
Westborough,	5,378	3,685.23	20.00	414.65	1,407.73	663.41	1,179.44
Amherst,	5,313	6,447.45	-	1,030.00	4,155.16	1,333.36	2,529.93
Franklin,	5,244	3,505.81	-	451.14	2,122.88	813.00	148.60
Ipswich,	5,205	4,488.91	20.00	655.63	1,311.91	718.55	1,783.44
Swampscott,	5,141	8,762.47	57.50	1,146.67	2,963.01	2,936.44	1,658.85
Abington,	5,081	3,238.99	10.00	1,842.32	1,380.44	713.47	292.76
South Hadley,	5,054	2,829.43	-	551.16	1,715.95	501.68	80.64
Grafton,	5,052	3,794.48	10.00	331.60	1,408.86	774.58	1,269.44
65 Towns,	550,484	\$530,992.78	\$1,254.05	\$73,935.41	\$209,513.73	\$128,706.04	\$117,583.55

¹ Includes salaries of selectmen who are also overseers of poor and members of board of health.

⁴ Includes salary of treasurer who is also town clerk.

¹ Includes salaries of selectmen who are also overseers of poor.

² Includes salaries of selectmen who are also assessors and overseers of poor.

TABLE VII. — *Maintenance of Departments* — Continued.1 D. *Financial Departments of General Government.*

TOWNS. (Population over 5,000)	TOTAL EXPENSES	FINANCIAL				
		Auditor and Auditing	Treasurer	Collector	Assessors	Miscella- neous
Brookline,	\$21,541.64	\$4,088.95	¹ \$8,465.76	—	\$8,840.08	\$146.85
Hyde Park,	5,935.59	834.69	830.20	\$1,784.27	2,451.43	35.00
Leominster,	5,373.72	76.00	¹ 2,258.68	—	2,989.04	50.00
Westfield,	3,964.63	100.00	¹ 2,564.60	—	1,300.03	—
Clinton,	4,331.44	288.74	¹ 1,637.87	—	2,301.83	103.00
Peabody,	4,509.04	188.25	675.36	1,261.74	1,938.69	445.00
Attleborough,	4,617.99	150.00	837.41	1,757.20	1,823.38	50.00
Revere,	7,874.01	636.03	1,236.53	1,729.05	4,272.40	—
Adams,	2,057.36	40.00	252.75	739.96	1,024.65	—
Milford,	3,547.75	400.00	450.00	1,350.00	1,247.75	100.00
Gardner,	3,113.05	158.00	317.75	1,115.50	1,464.95	56.85
Weymouth,	4,950.73	904.80	450.00	2,056.48	1,539.45	—
Framingham,	4,034.73	360.50	998.15	1,395.52	1,230.56	50.00
Watertown,	5,605.22	437.42	1,107.15	1,105.61	2,733.59	221.45
Plymouth,	4,028.72	75.00	1,124.65	865.00	1,964.07	—
Southbridge,	3,185.62	456.00	500.00	732.75	1,496.87	—
Wakefield,	2,571.40	215.00	464.55	797.10	1,094.75	—
Webster,	1,794.46	142.50	303.90	101.36	1,246.70	—
Arlington,	5,222.38	950.07	734.33	1,730.13	1,807.85	—
Natick,	2,287.47	331.75	536.64	365.79	1,053.29	—
Greenfield,	2,400.05	50.00	410.00	437.00	1,450.30	52.75
Danvers,	2,987.20	283.75	626.67	760.92	1,259.86	56.00
Amesbury,	2,839.13	100.00	375.00	804.50	1,556.88	2.75
Methuen,	2,330.38	25.00	512.50	1,169.88	623.00	—
Ware,	2,065.60	100.00	532.65	638.47	794.48	—
Winchester,	5,477.58	785.97	1,028.20	1,943.85	1,719.56	—
West Springfield,	2,409.88	100.00	936.90	716.86	643.62	12.50
North Attleborough,	3,313.41	105.00	663.10	1,303.24	1,182.85	59.22
Dedham,	3,387.24	60.00	683.00	1,037.75	1,606.49	—
Palmer,	2,194.14	47.35	387.65	1,062.50	589.99	106.65
Northbridge,	1,008.25	—	150.00	379.75	410.50	68.00
Marblehead,	3,943.11	330.00	650.00	850.00	2,113.11	—
Athol,	2,614.66	50.00	502.23	679.41	1,383.02	—
Spencer,	1,518.15	50.00	229.35	544.80	694.00	—
Milton,	5,777.40	1,055.00	1,415.00	1,111.50	2,195.90	—
Winthrop,	4,876.59	925.70	1,156.75	1,460.09	1,334.05	—
Montague,	1,662.76	30.00	238.93	692.23	698.85	2.75
Middleborough,	2,068.42	—	¹ 963.84	—	1,104.58	—
Braintree,	1,875.50	100.00	640.00	600.00	535.50	—
Easthampton,	2,353.39	100.00	729.91	607.88	912.85	2.75
Bridgewater,	1,351.12	28.45	416.03	502.44	404.20	—
Norwood,	2,055.95	45.00	536.48	596.25	628.22	250.00
Andover,	1,869.71	150.00	607.91	1,065.25	² 26.55	20.00
Whitman,	2,642.17	100.00	404.70	816.16	1,321.31	—
Stoneham,	3,116.56	300.00	590.26	806.00	1,420.30	—
Rockland,	1,353.99	285.44	360.05	582.50	² 126.00	—
Saugus,	4,108.09	302.65	562.07	1,318.86	1,921.76	2.75
Hudson,	1,664.47	131.46	297.52	680.00	555.49	—
Wellesley,	5,046.53	287.67	1,014.42	809.49	2,884.95	50.00
Great Barrington,	1,770.33	—	256.35	757.23	756.75	—
Stoughton,	1,725.57	150.00	372.90	747.87	454.80	—
Winchendon,	1,826.93	51.00	¹ 903.35	—	872.58	—
Maynard,	1,367.84	40.00	458.64	428.05	441.15	—
Blackstone,	1,220.50	30.00	266.50	170.00	754.00	—
Reading,	2,604.86	99.99	404.87	867.00	953.00	250.00
Orange,	1,573.45	50.00	300.00	610.00	613.45	—
Concord,	2,700.93	100.00	425.60	1,128.00	1,047.33	—
Westborough,	1,407.73	54.80	260.30	425.95	591.68	75.00
Amherst,	1,554.16	25.00	³ 476.70	662.46	375.00	¹ 15.00
Franklin,	2,122.88	75.00	278.92	653.56	865.40	250.00
Ipswich,	1,311.91	163.40	¹ 736.94	—	411.57	—
Swampscott,	2,963.01	764.75	521.15	474.30	1,202.81	—
Abington,	1,380.44	30.00	258.54	623.97	467.93	—
South Hadley,	1,715.95	30.00	420.45	685.00	552.75	27.75
Grafton,	1,408.66	33.00	313.50	560.51	501.85	— ³
65 Towns,	\$209,513.73	\$18,459.08	\$50,022.11	\$51,658.94	\$86,781.58	\$2,592.02

¹ Treasurer and collector. ² Salaries included in executive expenses, see p. 149. ³ Treasurer and town clerk.

TABLE VII. — *Maintenance of Departments* — Continued.1 E. *Other General Departments of General Government.*

TOWNS. (Population over 5,000)	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS				
		Town Clerk	Law	Election and Registration	Engineering	Miscella- neous
Brookline,	\$14,488.67	\$3,974.07	\$2,759.40	\$2,288.84	\$5,461.36	\$5.00
Hyde Park,	4,590.48	519.87	2,920.73	1,082.25	67.63	—
Leominster,	1,444.72	1,041.07	97.50	306.15	—	—
Westfield,	2,165.88	249.67	610.00	515.00	791.21	—
Clinton,	2,598.47	865.38	894.74	838.35	—	—
Peabody,	4,003.72	1,277.45	1,806.65	919.62	—	—
Attleborough,	2,402.16	1,052.15	170.00	1,158.01	—	22.00
Revere,	5,229.82	1,122.58	2,418.33	1,688.91	—	—
Adams,	1,344.60	497.95	289.85	556.80	—	—
Milford,	1,789.65	587.20	385.35	817.10	—	—
Gardner,	2,784.55	1,216.12	778.50	789.93	—	—
Weymouth,	3,757.95	371.80	2,177.08	1,209.07	—	—
Framingham,	2,694.78	708.57	779.90	1,178.52	9.00	18.79
Watertown,	2,418.76	828.20	688.50	902.06	—	—
Plymouth,	1,880.15	148.40	645.10	774.65	300.00	12.00
Southbridge,	1,737.66	517.99	275.00	762.50	182.17	—
Wakefield,	1,861.27	382.90	782.27	650.95	—	45.15
Webster,	1,496.77	508.57	132.00	856.20	—	—
Arlington,	6,728.57	1,772.78	1,658.45	430.24	1,500.00	¹ 1,367.10
Natick,	1,589.45	660.92	21.08	901.45	—	\$6.00
Greenfield,	1,381.12	233.74	209.35	377.60	110.43	450.00
Danvers,	1,455.34	566.23	302.06	587.05	—	—
Amesbury,	790.79	299.40	205.14	286.25	—	—
Methuen,	716.78	50.00	348.96	250.32	67.50	—
Ware,	965.08	368.03	250.00	347.05	—	—
Winchester,	1,913.52	831.62	600.00	386.25	95.65	—
West Springfield,	1,503.79	213.07	611.00	679.72	—	—
North Attleborough,	1,451.56	623.31	140.00	688.25	—	—
Dedham,	3,111.50	470.20	2,151.45	452.35	—	37.50
Palmer,	1,108.41	224.27	510.86	350.28	23.00	—
Northbridge,	454.05	132.35	40.00	281.70	—	—
Marblehead,	3,199.87	443.80	2,187.32	491.75	77.00	—
Athol,	1,692.46	310.05	981.11	401.30	—	—
Spencer,	473.20	159.35	—	313.85	—	—
Milton,	2,102.23	470.29	767.74	660.00	204.20	—
Winthrop,	2,042.87	805.78	702.29	509.80	—	25.00
Montague,	750.96	340.71	102.00	308.25	—	—
Middleborough,	708.75	348.90	—	359.85	—	—
Braintree,	1,275.11	656.11	90.00	499.00	—	—
Easthampton,	1,187.27	652.60	244.26	290.41	—	—
Bridgewater,	455.54	281.69	3.60	170.25	—	—
Norwood,	1,736.22	721.89	330.00	684.33	—	—
Andover,	1,445.96	950.81	200.00	295.15	—	—
Whitman,	824.64	318.69	—	505.95	—	—
Stoneham,	2,730.33	846.59	890.13	416.61	27.00	² 550.00
Rockland,	676.95	145.12	127.68	404.15	—	—
Saugus,	1,357.70	289.95	241.00	826.75	—	—
Hudson,	1,045.37	309.63	486.74	249.00	—	—
Wellesley,	9,326.58	273.73	8,774.83	277.97	—	—
Great Barrington,	382.75	78.00	24.00	280.75	—	—
Stoughton,	826.91	362.88	—	464.03	—	—
Winchendon,	548.87	241.37	40.50	267.00	—	—
Maynard,	875.46	418.66	198.00	258.80	—	—
Blackstone,	917.26	400.26	—	517.00	—	—
Reading,	698.60	275.60	—	403.00	—	20.00
Orange,	366.80	161.90	25.00	179.90	—	—
Concord,	742.70	342.09	35.00	365.61	—	—
Westborough,	663.41	264.11	116.50	282.80	—	—
Amherst,	1,333.36	3 —	1,193.36	140.00	—	—
Franklin,	813.19	232.38	402.56	178.25	—	—
Ipswich,	718.53	244.64	52.64	421.25	—	—
Swampscott,	2,936.44	445.02	1,845.22	512.95	93.25	40.00
Abington,	713.47	118.85	137.00	457.62	—	—
South Hadley,	501.68	295.18	—	206.50	—	—
Grafton,	774.58	405.33	158.25	211.00	—	—
65 Towns,	\$128,706.04	\$34,957.82	\$46,016.03	\$36,124.25	\$9,009.40	\$2,598.54

¹ Includes \$680 for public works.² Public works.³ See Treasurer, p. 150.

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Life and Property.*

Towns. (Population over 5,000)	Population of 1905	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Life and Prop- erty
Brookline,	23,436	\$200,264.32	\$78,673.74	\$93,008.50	—	\$8,072.84	\$14,323.45	\$5,555.79
Hyde Park,	14,510	34,507.14	14,851.24	15,284.49	—	200.00	4,171.41	—
Leominster,	14,297	37,493.07	7,012.79	29,039.01	—	303.45	1,137.82	—
Westfield,	13,611	21,207.30	7,904.70	12,128.12	—	1.50	1,172.98	—
Clinton,	13,105	32,971.82	10,977.68	17,735.98	\$597.77	806.51	2,850.88	—
Peabody,	13,098	39,943.49	13,820.78	15,768.68	—	560.38	9,793.65	—
Attleborough,	12,702	22,402.38	5,643.43	15,190.19	873.26	626.50	69.00	—
Revere,	12,659	46,054.95	21,426.87	15,879.92	—	1,971.04	7,368.12	9.00
Adams,	12,486	11,475.78	9,974.05	—	1,062.45	370.53	68.75	—
Milford,	12,105	22,659.79	4,916.08	15,436.61	1,607.11	89.00	610.99	—
Gardner,	12,012	26,837.57	4,862.70	20,531.56	—	909.30	534.01	—
Weymouth,	11,585	22,255.81	4,994.28	11,291.46	—	5,768.07	202.00	—
Frammingham,	11,548	35,164.79	8,021.34	20,715.70	1,045.17	228.79	5,153.79	—
Watertown,	11,258	42,022.12	16,289.06	11,431.00	—	1,352.06	12,950.00	—
Plymouth,	11,119	22,394.46	6,482.41	10,249.16	1,298.12	873.51	3,443.26	48.00
Southbridge,	10,786	16,786.92	6,008.05	9,717.70	—	960.00	101.17	—
Wakefield,	10,268	27,823.16	4,547.18	12,731.27	774.30	586.18	9,159.23	25.00
Webster,	10,018	14,290.56	5,441.06	8,073.48	—	224.84	514.68	36.50
Arlington,	9,668	43,296.01	9,319.79	19,338.27	—	1,173.85	13,464.10	—
Natick,	9,009	23,901.82	5,767.25	8,830.73	710.00	1,916.94	8,610.61	—
Greenfield,	9,156	6,057.55	5,283.82	—	590.87	526.53	286.33	—
Danvers,	9,063	17,360.56	4,291.65	4,188.05	—	63.72	8,817.14	—
Amesbury,	8,840	23,001.06	5,398.91	15,007.95	—	117.26	1,916.94	—
Medford,	8,676	16,601.71	4,416.00	7,010.20	—	355.21	4,800.30	20.00
Ware,	8,594	4,392.59	4,026.02	—	—	176.00	190.37	—
Winchester,	8,242	34,788.56	7,305.85	11,170.91	—	366.67	15,945.13	—
West Springfield,	8,101	14,353.82	5,266.95	8,319.80	—	139.60	627.47	—
North Attleborough,	7,878	18,886.57	2,943.52	15,728.50	—	115.00	99.55	—
Dedham,	7,774	28,021.91	7,016.69	19,128.42	—	295.50	1,581.30	—
Palmer,	7,755	2,063.42	2,311.42	—	—	165.08	186.92	—
Northbridge,	7,400	1,421.77	845.27	—	—	10.00	566.50	—
Marblehead,	7,209	19,198.41	5,777.66	8,841.46	—	281.29	4,298.00	—
Athol,	7,197	12,727.90	2,049.83	10,184.51	—	194.47	299.09	—

TOWNS OVER 5,000 POPULATION.

Spencer,	8,568.54	2,459.80	5,962.27	—	26.88	119.59
Milton,	67,277.28	24,195.31	34,192.71	—	1,234.00	6,546.05
Winthrop,	24,907.17	9,300.37	11,956.71	—	1,438.95	2,221.14
Montague,	4,596.17	3,249.46	637.56	—	272.85	436.30
Middleborough,	4,696.21	3,159.55	—	—	138.07	1,398.59
Brantree,	14,047.20	2,708.26	8,585.88	—	33.00	2,718.06
Easthampton,	5,418.27	2,511.02	2,577.86	—	184.42	144.97
Bridgewater,	5,540.93	1,412.97	3,407.86	—	131.77	888.33
Norwood,	9,700.45	4,897.95	3,888.70	—	306.58	607.22
Andover,	13,657.50	3,144.11	4,922.81	—	247.07	5,343.51
Whitman,	11,374.20	2,544.89	7,160.15	—	34.60	1,634.56
Stoneland,	22,922.66	3,128.87	6,019.30	1,295.14	484.98	11,994.37
Rockland,	9,396.89	2,794.99	5,119.99	—	17.20	1,464.71
Saugus,	30,909.97	4,516.75	6,067.02	—	701.30	19,624.90
Hudson,	12,468.69	2,947.40	6,044.24	380.26	122.50	2,972.29
Wellesley,	17,985.75	6,095.76	7,516.63	—	296.10	4,077.26
Great Barrington,	2,846.91	2,208.71	1,520.00	—	2.50	533.70
Stoughton,	5,629.44	2,097.11	2,741.10	—	791.23	791.23
Winchendon,	5,933	2,862.17	7,899.57	—	50.00	310.25
Maynard,	11,819.89	2,451.77	5,727.03	—	28.60	3,612.49
Blackstone,	2,469.29	911.43	1,414.11	—	95.00	118.75
Reading,	26,601.96	4,222.83	10,528.22	—	332.98	11,497.93
Orange,	9,569.95	1,377.77	7,719.86	269.72	70.08	131.92
Concord,	10,239.87	3,602.96	2,492.22	1,178.35	587.31	8,379.03
Westborough,	6,238.58	1,578.98	3,824.97	—	53.95	780.68
Amherst,	6,252.10	1,333.32	4,279.37	—	88.11	551.30
Franklin,	9,918.14	2,588.78	6,676.96	—	39.42	612.98
Uxbridge,	10,821.06	2,320.63	4,145.16	—	—	4,103.27
Swampscott,	26,806.11	7,497.79	11,262.14	—	1,084.84	6,961.34
South Hadley,	5,981.32	1,017.53	4,044.60	—	9.06	910.13
Grafton,	1,368.85	1,275.17	—	—	87.07	6.61
	4,127.56	160.19	3,752.70	—	45.00	169.67
65 Towns,	\$1,366,037.99	\$420,339.67	\$653,781.33	\$11,682.52	\$30,554.63	\$242,544.34
	550,484					\$7,135.50
						1,109.21

1 Poll taxes.

TABLE VII. — *Maintenance of Departments — Continued.*
2 B. Police Department.

TOWNS. (Population over 5,000)	A Total Ex- PENSES	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Equipment and Repairs	F Repairs on Buildings	G Police Telegraph	H Pensions	I Other Ex- penses
Brookline,	\$78,673.74	\$73,805.75	\$1,687.54	\$882.86	\$282.95	\$343.44	—	\$900.00	\$771.20
Hyde Park,	14,851.24	13,920.41	333.00	266.91	47.00	31.41	—	—	252.51
Leominster,	7,012.79	6,218.08	—	387.91	14.00	56.62	—	—	336.18
Westfield,	7,904.70	7,166.48	82.25	96.75	23.75	23.78	—	—	511.69
Clinton,	10,377.68	9,491.40	293.50	307.89	40.10	125.29	—	—	719.50
Peabody,	13,820.78	12,725.89	438.50	—	154.59	13.63	—	—	488.17
Attleborough,	5,643.43	3,573.09	—	72.75	—	—	\$34.40	—	1,963.19
Revere,	21,426.87	19,663.80	467.34	142.66	161.93	57.42	358.31	—	575.41
Adams,	9,974.05	9,343.30	—	231.04	—	263.35	60.00	—	76.36
Milford,	4,916.08	3,670.94	—	—	—	—	—	—	1,245.14
Gardner,	4,882.70	4,580.13	58.50	10.00	—	9.00	—	—	205.07
Weymouth,	4,994.28	4,438.55	22.50	107.03	—	27.54	—	—	398.66
Framingham,	8,921.34	7,559.25	81.25	89.45	11.00	—	67.61	—	212.78
Wartown,	16,280.06	14,554.75	224.00	14.50	33.70	50.43	243.25	888.30	280.13
Plymouth,	6,482.41	6,292.55	—	—	—	—	—	—	249.86
Southbridge,	6,008.05	4,830.40	—	124.94	—	118.46	320.10	—	614.13
Wakefield,	4,947.18	4,334.60	39.75	—	44.57	—	—	—	128.26
Webster,	5,441.06	4,333.95	—	—	—	4.25	—	—	1,102.86
Arlington,	9,319.79	8,366.43	310.36	—	171.50	114.53	45.42	—	311.55
Natick,	5,704.25	5,146.56	—	47.91	—	94.74	—	—	415.04
Greenfield,	5,283.82	4,706.85	137.75	61.43	12.25	12.15	—	—	333.39
Danvers,	4,291.65	3,850.87	114.55	43.80	—	123.24	—	—	159.19
Amesbury,	5,358.91	5,145.30	42.00	—	—	—	—	—	171.61
Methuen,	4,416.00	4,292.03	—	—	—	—	—	—	123.97
Ware,	4,026.02	3,614.95	—	—	—	—	—	—	411.07
Winchester,	7,305.85	6,788.50	247.35	—	26.90	—	—	—	243.10
West Springfield,	5,266.95	5,117.12	—	7.50	4.50	—	—	—	137.83
North Attleborough, Dedham,	2,943.52 7,016.69	2,217.54 6,532.06	70.50	42.11	12.75	10.80 16.23	—	—	715.18 343.04
Palmer,	2,311.42	1,740.98	—	—	—	—	—	—	570.44
Northbridge,	845.27	797.07	—	69.91	—	—	—	—	48.20
Marblehead,	5,777.66	5,283.92	26.50	—	201.27	—	—	—	196.06
Athol,	2,049.83	1,806.98	—	39.79	—	15.30	25.00	—	162.76

Spencer,	2,459.80	2,227.75	-	354.52	9.26	-	-	-	222.69
Milton,	24,195.31	21,942.00	247.40	-	432.72	70.46	-	-	1,148.21
Winthrop,	9,300.37	8,812.96	6.50	87.50	8.27	3.00	-	-	469.64
Montague,	3,249.46	2,546.75	4.00	-	-	161.09	-	-	450.12
Middleborough,	3,159.55	2,100.51	-	-	-	-	-	-	969.04
Braintree,	2,708.26	2,564.24	-	-	6.50	-	-	-	137.52
Easthampton,	2,511.02	2,100.74	28.75	14.00	7.50	3.30	-	-	381.53
Bridgewater,	1,412.97	1,117.91	-	-	-	-	-	-	270.26
Norwood,	4,897.95	3,964.75	105.35	144.28	56.62	29.40	-	-	597.55
Andover,	3,144.11	2,872.40	77.50	-	84.90	6.75	-	-	109.31
Whitman,	2,544.89	2,355.97	60.50	40.75	6.75	6.75	-	-	74.17
Stoneham,	3,128.87	2,922.50	-	-	8.90	3.65	-	-	193.82
Rockland,	2,794.99	2,143.57	31.00	48.25	-	-	-	-	572.17
Saugus,	4,516.75	3,794.54	315.15	-	108.85	23.07	16.47	-	258.67
Hudson,	2,947.40	2,674.88	2.00	-	24.00	-	-	-	270.52
Wellesley,	6,095.76	5,210.90	-	-	-	3.50	392.67	-	404.69
Great Barrington,	2,208.71	2,020.95	4.65	-	-	1.89	-	-	171.22
Stoughton,	2,097.11	1,857.19	22.25	-	-	-	-	-	217.67
Winchendon,	2,862.17	1,793.88	-	46.42	33.55	5.75	-	-	982.57
Maynard,	2,451.77	2,188.43	-	29.84	25.75	15.23	-	-	192.52
Blackstone,	911.43	242.50	-	-	-	-	-	-	668.93
Reading,	4,222.83	3,751.69	40.00	51.65	15.95	122.21	-	-	241.33
Orange,	1,377.77	1,105.50	2.70	-	-	-	9.25	-	260.32
Concord,	3,602.96	3,365.00	65.75	-	33.00	-	20.95	-	118.26
Westborough,	1,578.98	1,245.98	34.50	23.49	-	-	-	-	298.50
Amherst,	5,333.32	952.50	-	-	-	27.64	-	-	329.69
Franklin,	2,388.78	2,313.41	-	-	12.25	-	-	-	263.12
Ipswich,	2,320.63	2,214.60	-	-	-	-	-	-	106.03
Swampscott,	7,497.79	6,522.88	204.50	154.63	167.21	77.69	4.75	-	365.83
Abington,	1,017.53	589.58	-	22.80	-	5.00	-	-	400.15
South Hadley,	1,275.17	1,093.25	1.50	40.63	-	6.26	-	-	133.53
Grafton,	160.19	110.00	-	2.00	3.50	-	-	-	44.69
65 Towns,	\$420,339.67	\$376,660.19	\$5,931.14	\$4,108.20	\$2,298.34	\$2,077.50	\$1,598.18	\$1,788.30	\$25,877.82

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

TOWNS. (Population over 5,000)	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Hydrant Service	F Equip- ment and Repairs	G Repairs on Buildings	H Fire Alarm	I Pensions	J Other Ex- penses
Brookline,	\$93,608.50	\$79,764.19	\$8,980.54	\$1,779.33	-	\$2,556.17	\$2,451.60	-	\$547.50	\$3,529.17
Hyde Park,	15,284.40	10,581.41	1,756.63	631.22	-	894.08	404.09	\$174.92	-	732.14
Leominster,	29,039.01	8,934.78	979.25	893.36	\$14,280.00	-	1,253.45	1,885.16	-	470.24
Westfield,	12,128.12	8,712.07	1,553.70	340.50	-	183.70	601.61	28.16	-	708.38
Clinton,	17,735.98	8,591.50	1,267.82	899.93	4,400.00	1,219.50	287.66	438.44	-	631.13
Peabody,	15,768.68	9,636.02	342.83	634.07	-	1,810.03	1,465.17	1,054.16	-	836.40
Attleborough,	15,190.19	11,372.99	1,343.24	787.00	-	747.79	438.51	29.32	-	471.34
Revere,	15,879.92	11,884.78	1,225.80	654.15	-	987.06	364.80	219.02	-	543.71
Adams,	-	-	-	-	-	-	-	-	-	-
Milford,	15,436.61	7,746.20	294.49	488.71	5,118.75	702.22	336.42	387.42	-	362.40
Gardner,	20,531.56	7,908.69	1,707.20	1,108.11	6,800.00	1,299.54	540.32	697.32	-	470.38
Weymouth,	11,291.46	3,319.15	607.50	436.73	5,000.00	1,189.48	119.83	383.81	-	244.96
Frammingham,	20,715.70	10,175.39	2,862.34	488.76	4,500.00	841.97	989.12	405.32	-	452.80
Watertown,	11,431.00	6,736.37	1,686.80	545.75	-	1,097.21	272.43	254.89	563.50	274.05
Plymouth,	10,249.16	4,776.73	2,399.75	832.73	-	1,398.88	361.23	470.84	-	470.84
Southbridge,	9,717.70	3,833.93	339.50	395.84	2,896.75	1,165.41	146.90	679.93	-	209.44
Wakefield,	12,731.27	5,580.60	437.59	442.25	4,700.00	641.46	168.77	150.50	-	610.10
Webster,	8,073.48	3,734.87	398.00	5.00	3,200.00	197.17	20.75	396.32	-	121.37
Arlington,	19,338.27	8,063.24	1,779.97	306.14	7,000.00	312.35	552.22	968.80	-	415.35
Natick,	8,830.73	5,287.59	19.00	537.20	-	596.40	1,584.04	278.01	-	327.89
Greenfield,	-	-	-	-	-	-	-	-	-	-
Danvers,	4,188.05	2,284.11	112.30	355.55	-	414.39	296.88	587.14	-	137.68
Amesbury,	15,607.95	3,194.17	776.00	176.64	9,827.00	1,170.00	343.13	389.00	-	432.01
Methuen,	7,010.20	2,332.26	273.00	280.52	3,000.00	365.65	39.43	568.65	-	150.69
Ware,	-	-	-	-	-	-	-	-	-	-
Winchester,	11,170.91	6,666.81	1,938.38	426.24	-	1,421.70	319.84	60.79	-	337.15
West Springfield,	8,319.80	4,948.67	865.78	285.65	-	811.45	736.35	177.08	-	394.82
North Attleborough,	15,728.50	5,707.14	810.03	408.62	7,000.00	401.58	401.58	517.84	-	723.73
Dedham,	19,128.42	8,131.99	1,607.06	594.33	5,920.00	1,547.81	616.90	340.38	-	369.35
Palmer,	-	-	-	-	-	-	-	-	-	-
Northbridge,	-	-	-	-	-	-	-	-	-	-
Marblehead,	8,841.46	5,837.30	536.09	314.52	-	1,255.29	104.10	313.41	-	370.75
Attol,	10,184.51	3,691.11	306.50	597.69	3,989.00	625.33	115.73	436.93	-	422.22

Spencer,	5,962.27	2,618.25	311.50	539.08	-	1,738.71	103.26	128.00	-	523.37
Milton,	34,192.71	15,329.63	3,556.45	812.05	9,000.00	3,490.25	297.22	-	-	1,254.11
Winthrop,	11,896.71	5,208.27	925.38	472.72	3,000.00	378.23	237.34	1,259.29	-	414.78
Montague,	-	606.28	-	-	-	-	-	-	-	31.28
Middleborough,	-	-	-	-	-	-	-	-	-	-
Braintree,	8,585.88	2,049.20	419.50	86.97	5,025.00	492.21	57.69	301.57	-	153.74
Easthampton,	2,577.86	1,530.15	225.19	147.76	-	50.63	65.06	346.58	-	212.49
Bridgewater,	3,407.86	674.75	598.60	72.25	1,500.00	72.25	33.50	348.58	-	120.92
Norwood,	3,888.70	1,754.52	685.20	250.68	-	147.64	271.54	565.44	-	213.68
Andover,	4,922.81	2,041.74	728.00	341.10	-	337.37	450.17	579.45	-	444.98
Whitman,	7,160.15	1,717.82	1,855	438.27	2,960.00	904.29	189.95	471.27	-	476.70
Stoneham,	6,019.30	2,917.16	923.00	223.10	1,000.00	92.50	71.36	578.49	-	213.69
Rockland,	5,119.99	1,879.44	725.00	151.48	-	1,770.96	34.54	389.01	-	169.56
Saugus,	6,067.02	2,444.61	725.27	373.81	504.00	1,147.04	131.91	239.28	-	501.10
Hudson,	6,044.24	3,368.15	132.87	464.23	600.00	799.41	267.33	106.01	-	306.24
Wellesley,	7,516.63	2,300.72	708.39	82.23	3,200.00	186.02	348.01	512.26	-	179.00
Great Barrington,	-	1,52.00	-	-	-	-	-	-	-	-
Sloughdon,	2,741.10	1,628.21	723.81	36.98	-	35.28	48.51	66.40	-	201.91
Winchendon,	7,899.57	1,729.50	500.00	173.82	4,840.00	184.77	124.05	283.90	-	63.53
Maynard,	5,727.03	1,897.50	731.08	133.26	2,000.00	430.27	74.00	336.23	-	124.69
Blackstone,	1,414.11	1,035.85	50.00	80.26	-	151.41	15.35	-	-	81.24
Reading,	10,528.22	2,695.99	1,229.00	36.30	4,950.00	993.35	40.65	536.15	-	55.78
Orange,	7,719.86	2,372.51	145.79	205.63	4,000.00	308.36	23.00	394.55	-	270.02
Concord,	2,492.22	1,469.59	288.50	157.79	-	39.17	77.19	243.11	-	216.87
Westborough,	3,824.97	1,828.82	170.81	146.01	980.00	485.19	10.38	125.45	-	78.31
Amherst,	4,270.37	1,448.35	160.57	107.30	1,742.26	341.10	166.90	114.63	-	198.26
Franklin,	6,676.96	2,075.63	71.50	71.50	4,137.50	28.34	19.22	203.65	-	141.12
Ipswich,	4,145.16	1,417.54	163.50	158.94	1,794.00	133.36	69.49	313.28	-	95.05
Swampscott,	11,262.14	6,431.44	1,693.96	414.15	1,148.33	694.51	293.65	320.23	-	265.87
Abington,	4,044.60	1,143.69	111.50	57.08	2,000.00	80.00	168.85	419.95	-	63.53
South Hadley,	-	-	-	-	-	-	-	-	-	-
Grafton,	3,752.70	1,162.00	-	-	2,488.25	-	-	-	-	102.45
65 Towns,	\$653,781.33	\$328,253.37	\$53,573.91	\$22,021.29	\$144,500.84	\$42,606.70	\$18,171.23	\$20,949.03	\$1,111.00	\$22,593.96

1 Poll taxes.

TABLE VII. — *Maintenance of Departments — Continued.*
2 E, F, and G. Inspection, Forestry, and Other Protection of Life and Property.

TOWNS. (Population over 5,000)	INSPECTION				FORESTRY			OTHER PROTECTION OF LIFE AND PROPERTY				
	Total Expenses	Buildings	Wires	Scaler of Weights and Measures	Plumbing	Total Expenses	Tree Warden and Care of Trees	Moth Extermina- tion	Total Expenses	Fire and Police Telegraph	Bounties	Miscella- neous
Brookline,	\$8,072.84	\$5,254.00	—	\$1,018.84	\$1,800.00	\$14,323.45	\$3,460.81	\$10,862.64	\$5,585.79	\$5,585.79	—	—
Hyde Park,	200.00	100.00	\$100.00	—	—	4,171.41	300.00	3,871.41	—	—	—	—
Leominster,	303.45	211.30	—	92.15	—	1,137.82	1,137.82	—	—	—	—	—
Westfield,	1.50	—	—	1.50	—	1,172.98	1,172.98	—	—	—	—	—
Clinton,	809.51	—	—	9.50	800.01	2,850.88	834.11	2,016.77	—	—	—	—
Peabody,	560.38	—	—	48.43	511.95	9,793.65	613.53	9,180.12	—	—	—	—
Attleborough,	626.50	—	155.00	167.00	304.50	69.00	—	69.00	—	—	—	—
Revere,	1,971.04	520.76	787.33	90.95	572.00	7,368.12	188.14	7,179.98	9.00	—	\$9.00	—
Adams,	370.53	—	—	170.53	200.00	68.75	68.75	—	—	—	—	—
Milford,	89.00	—	—	89.00	—	610.99	539.69	71.30	—	—	—	—
Gardner,	909.30	—	—	7.50	1,901.80	534.01	419.06	114.95	—	—	—	—
Weymouth,	202.00	—	—	202.00	—	5,768.07	272.53	5,495.54	—	—	—	—
Framingham,	228.79	—	—	228.79	—	5,153.79	408.23	4,745.56	—	—	—	—
Watertown,	1,352.06	520.79	812.17	19.10	—	12,950.00	990.37	11,959.63	—	—	—	—
Plymouth,	873.51	—	—	149.01	724.50	3,443.26	1,847.93	1,595.33	48.00	—	48.00	—
Southbridge,	960.00	—	—	60.00	900.00	101.17	101.17	—	—	—	—	\$25.00
Wakefield,	586.18	—	—	106.18	480.00	9,159.23	459.42	8,699.81	25.00	—	—	—
Webster,	224.84	—	—	117.24	107.60	514.68	514.68	—	36.50	—	—	36.50
Arlington,	1,173.85	300.00	474.20	88.40	311.25	13,464.10	395.08	13,069.02	—	—	—	—
Natick,	46.23	—	—	46.23	—	8,610.61	214.92	8,395.69	—	—	—	—
Greenfield,	526.53	—	—	526.53	—	286.33	286.33	—	—	—	—	—
Danvers,	63.72	—	31.00	32.72	—	8,817.14	215.08	8,602.06	—	—	—	—
Amesbury,	117.26	—	—	40.00	77.26	1,916.94	—	1,916.94	—	—	—	—
Methuen,	355.21	—	—	90.46	264.75	4,800.30	—	4,800.30	20.00	—	—	20.00
Ware,	176.00	—	—	120.00	56.00	190.57	190.57	—	—	—	—	—
Winchester,	366.67	—	—	—	366.67	15,945.13	749.03	15,196.10	—	—	—	—
West Springfield,	139.60	—	—	18.60	121.00	627.47	627.47	—	—	—	—	—
North Attleborough,	115.00	—	—	25.00	90.00	99.55	79.55	20.00	—	—	—	—
Dedham,	295.50	—	—	51.50	244.00	1,581.30	1,099.05	482.25	—	—	—	—
Palmer,	165.08	—	—	165.08	—	186.92	186.92	—	—	—	—	—
Northbridge,	10.00	—	—	—	—	566.50	566.50	—	—	—	—	—
Marblehead,	281.29	—	—	281.29	—	4,298.00	795.40	3,502.60	—	—	—	—
Athol,	194.47	—	—	15.92	178.55	299.09	299.09	—	—	—	—	—

TOWNS OVER 5,000 POPULATION.

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[illegible]

1 Includes expenses of inspection of buildings.

65 TOWNS,

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL EXPENSES	B Health	C Sanitation	D Other Health and Sanitation
Brookline,	23,436	\$76,841.24	\$19,646.82	\$56,185.43	\$1,008.99
Hyde Park,	14,510	22,185.69	3,638.40	18,547.29	-
Leominster,	14,297	14,118.68	2,995.73	11,122.95	-
Westfield,	13,611	8,165.19	2,899.12	5,266.07	-
Clinton,	13,105	3,356.76	1,665.96	1,690.80	-
Peabody,	13,098	5,672.69	2,066.03	3,281.16	325.50
Attleborough,	12,702	3,297.86	1,330.28	1,789.51	178.07
Revere,	12,659	20,252.28	2,821.52	17,430.76	-
Adams,	12,486	5,062.54	1,860.31	3,202.23	-
Milford,	12,105	1,356.60	1,356.60	-	-
Gardner,	12,012	7,619.45	3,415.07	4,204.38	-
Weymouth,	11,585	578.05	540.05	38.00	-
Frammingham,	11,548	9,522.69	1,514.89	8,007.80	-
Watertown,	11,258	15,247.78	3,623.49	11,532.98	91.31
Plymouth,	11,119	2,494.19	2,334.44	159.75	-
Southbridge,	11,000	2,731.98	741.49	1,990.49	-
Wakefield,	10,268	6,290.78	1,001.89	5,152.83	136.06
Webster,	10,018	1,867.25	952.49	914.76	-
Arlington,	9,668	13,922.95	1,902.63	12,020.32	-
Natick,	9,609	9,287.25	981.36	8,049.39	256.50
Greenfield,	9,156	4,995.45	1,567.53	3,427.92	-
Danvers,	9,063	2,718.04	1,085.54	1,632.50	-
Amesbury,	8,840	1,522.88	964.45	558.43	-
Methuen,	8,676	8,199.34	3,105.63	5,093.71	-
Ware,	8,594	4,664.95	1,632.03	3,032.92	-
Winchester,	8,242	5,793.11	913.79	4,879.32	-
West Springfield,	8,101	2,817.65	1,082.11	1,735.54	-
North Attleborough,	7,878	594.94	594.94	-	-
Dedham,	7,774	7,622.19	749.75	6,872.44	-
Palmer,	7,755	1,967.48	977.83	989.65	-
Northbridge,	7,400	903.84	902.84	1.00	-
Marblehead,	7,209	4,827.61	1,589.31	3,238.30	-
Athol,	7,197	3,842.70	1,787.86	2,054.84	-
Spencer,	7,121	1,616.65	473.93	1,142.72	-
Milton,	7,054	10,682.72	2,076.26	8,606.46	-
Winthrop,	7,034	9,374.09	1,512.84	7,861.25	-
Montague,	7,015	1,277.82	894.15	383.67	-
Middleborough,	6,888	1,660.27	1,006.06	654.21	-
Braintree,	6,879	836.59	545.36	291.23	-
Easthampton,	6,808	2,245.58	1,016.11	1,229.47	-
Bridgewater,	6,754	853.54	427.94	425.60	-
Norwood,	6,731	3,111.63	631.56	2,480.07	-
Andover,	6,632	4,618.62	837.40	3,781.22	-
Whitman,	6,521	1,117.12	944.17	172.95	-
Stoneham,	6,332	4,795.30	602.10	4,193.20	-
Rockland,	6,287	785.54	785.54	-	-
Saugus,	6,253	1,876.72	650.43	1,226.29	-
Hudson,	6,217	5,066.17	1,218.35	3,847.82	-
Wellesley,	6,189	1,227.16	639.52	403.00	184.64
Great Barrington,	6,152	1,403.47	412.93	990.54	-
Stoughton,	5,959	560.45	465.45	65.00	30.00
Winchendon,	5,933	896.34	821.03	75.31	-
Maynard,	5,811	845.50	682.01	163.49	-
Blackstone,	5,786	439.25	439.25	-	-
Reading,	5,682	838.41	838.41	-	-
Orange,	5,578	1,555.09	1,299.04	256.05	-
Concord,	5,421	6,166.77	1,185.53	4,981.24	-
Westborough,	5,378	3,405.36	817.10	2,588.26	-
Amherst,	5,313	632.71	563.00	69.71	-
Franklin,	5,244	633.25	562.25	71.00	-
Ipswich,	5,205	2,162.92	1,851.24	14.80	296.88
Swampscott,	5,141	10,315.03	1,412.64	8,902.39	-
Abington,	5,081	527.64	510.87	16.77	-
South Hadley,	5,054	683.48	376.48	307.00	-
Grafton,	5,052	354.06	354.06	-	-
65 Towns,	550,484	\$362,907.33	\$101,095.19	\$259,304.19	\$2,507.95

TABLE VII. — Maintenance of Departments — Continued.

S B. Health.

TOWNS OVER 5,000 POPULATION.

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TOWNS. (Population over 5,000)	A TOTAL EXPENSES	B General Ex- penses	C Quarantine and Con- tagious Disease Hospitals	D Vital Statistics	E. INSPECTION			
					School Children	Animals	Meat and Provisions	Milk and Vinegar
Brookline,	\$19,046.82	\$3,720.88	\$13,324.79	\$249.00	\$803.20	1 \$1,548.95	-	-
Hyde Park,	3,638.40	1,622.80	1,380.00	485.60	50.00	100.00	-	-
Leominster,	2,995.73	1,753.26	123.12	219.35	400.00	2 500.00	-	-
Westfield,	2,899.12	3 1,953.48	377.54	302.10	-	4 \$41.00	-	-
Clinton,	1,665.96	447.12	547.59	71.25	200.00	6 400.00	-	-
Peabody,	2,066.03	745.02	482.05	136.50	-	350.00	352.46	-
Attleborough,	1,330.28	568.48	67.30	128.00	200.00	6 200.00	166.50	-
Revere,	2,821.52	1,215.00	1,269.10	103.50	-	-	-	-
Adams,	1,860.31	605.42	222.64	143.75	488.50	300.00	6 100.00	\$233.92
Milford,	1,356.60	625.85	-	142.75	200.00	188.00	-	-
Gardner,	3,415.07	546.22	1,905.15	215.95	283.75	111.50	202.50	150.00
Weymouth,	540.05	46.55	541.03	117.25	-	7 305.00	-	-
Framingham,	1,514.89	437.11	-	111.75	225.00	6 200.00	-	-
Watertown,	3,623.49	1,685.74	907.25	119.75	300.00	275.00	-	335.75
Plymouth,	2,334.44	433.58	1,028.43	382.35	190.08	300.00	-	-
Southbridge,	741.49	237.85	94.89	173.75	110.00	125.00	-	-
Wakefield,	1,001.80	525.12	75.00	73.25	-	120.00	202.52	-
Webster,	952.49	204.21	50.28	158.00	240.00	250.00	50.00	-
Arlington,	1,902.63	801.67	423.21	37.75	300.00	150.00	115.00	75.00
Natick,	981.36	201.92	392.60	53.50	133.34	200.00	-	-
Greenfield,	1,567.53	364.70	41.40	281.50	-	200.05	544.88	135.00
Danvers,	1,085.54	216.29	456.75	62.50	200.00	150.00	-	-
Amesbury,	964.45	322.25	20.95	61.25	300.00	1 250.00	-	-
Methuen,	3,105.83	830.34	1,464.74	294.40	50.00	466.15	-	-
Ware,	1,632.03	421.83	557.45	102.75	400.00	75.00	75.00	-
Winchester,	913.79	194.27	179.02	60.25	200.00	175.00	-	105.25
West Springfield,	1,082.11	637.17	122.36	13.00	90.00	8 219.58	-	-
North Attleborough,	594.94	298.19	-	34.75	62.00	1 200.00	-	-
Dedham,	749.75	397.90	14.85	44.00	87.25	200.00	-	5.75
Palmer,	977.83	241.89	244.91	99.10	200.00	86.87	103.50	1.56
Northbridge,	902.84	25.00	500.34	91.50	200.00	86.00	-	-
Marblehead,	1,589.31	1,031.68	212.23	183.40	100.00	62.00	-	-
Athol,	1,787.86	235.17	1,104.94	66.75	6.00	125.00	250.00	-

1 Includes inspection of meat and provisions, milk and vinegar.

2 Includes inspection of meat and provisions.

3 Includes inspection of plumbing, meat, and milk.

4 Provisions only.

5 Includes inspection of meat and milk.

6 Includes inspection of milk.

7 Inspection of slaughter houses.

8 Includes inspection of provisions.

TABLE VII. — *Maintenance of Departments* — Continued.
3 B. Health — Concluded.

TOWNS. (Population over 5,000)	A TOTAL EXPENSES	B General Ex- penses	C Quarantine and Con- tagious Disease Hospitals	D Vital Statistics	E. INSPECTION			
					School Children	Animals	Meat and Provisions	Milk and Vinegar
Spencer,	\$473.93	\$52.00	\$108.38	\$53.55	\$10.00	\$250.00	—	—
Wilton,	2,076.26	744.45	821.56	15.30	194.75	1,300.00	—	—
Winthrop,	1,512.84	1,090.73	207.16	43.75	167.20	4.00	—	—
Montague,	894.15	491.44	—	96.50	78.50	2,227.71	—	—
Middleborough,	1,006.06	373.22	255.56	34.00	—	199.93	\$143.35	—
Braintree,	545.36	189.61	—	39.75	—	116.00	—	—
Easthampton,	1,016.11	491.16	214.79	91.00	—	200.00	171.25	—
Bridgewater,	427.94	167.19	100.50	47.25	13.00	47.90	75.00	—
Norwood,	631.56	425.01	23.55	23.00	100.00	—	—	—
Andover,	837.40	266.10	41.50	108.30	96.50	250.00	—	\$75.00
Whitman,	944.17	557.37	—	51.75	200.00	135.05	—	—
Stoneham,	602.10	254.65	49.40	85.25	7.00	205.80	—	—
Rockland,	785.54	317.99	154.80	61.00	—	205.00	46.75	—
Stoughton,	630.43	140.38	235.80	82.25	29.00	163.00	—	—
Andover,	1,218.35	291.26	501.09	93.30	182.50	150.00	—	—
Wellesley,	639.52	169.06	236.11	70.65	—	75.00	—	88.70
Great Barrington,	412.93	83.50	218.43	—	—	111.00	—	—
Stoughton,	465.45	403.45	—	62.00	—	200.00	100.00	—
Winchendon,	821.03	90.77	282.46	35.25	—	74.30	338.25	—
Maynard,	682.01	158.06	10.60	157.50	75.00	175.00	105.85	—
Blackstone,	439.25	81.25	241.55	13.25	—	103.20	—	—
Reading,	838.41	237.41	406.50	19.50	—	125.00	50.00	—
Orange,	1,299.04	194.70	794.89	46.25	—	6,263.20	—	—
Concord,	1,185.53	392.99	265.89	49.75	56.90	228.00	192.00	—
Westborough,	817.10	39.85	474.00	53.25	100.00	2,150.00	—	—
Amherst,	563.00	200.00	50.50	35.75	—	278.75	—	—
Franklin,	562.25	185.80	124.45	52.00	100.00	100.00	—	—
Ipswich,	1,851.24	685.50	804.24	82.30	100.00	179.00	—	—
Swampscott,	1,412.64	846.50	287.64	61.75	91.75	100.00	—	25.00
Abington,	510.87	106.05	176.70	32.00	—	136.75	59.37	—
South Hadley,	376.48	—	71.48	51.00	147.50	98.00	—	8.50
Grafton,	354.06	3.00	76.86	50.50	100.00	42.60	81.10	—
65 TOWNS,	\$101,095.19	\$33,034.41	\$35,368.30	\$6,619.50	\$7,928.72	\$12,729.54	\$4,175.29	\$1,239.43

¹ Includes inspection of provisions.

² Includes inspection of meat and provisions, milk and vinegar.

³ Includes inspection of milk.

⁴ Selectmen are members of board of health.

⁵ Includes inspection of meat and provisions.

TABLE VII. — *Maintenance of Departments* — Continued.

3 C. Sanitation.

TOWNS. (Population over 5,000)	A TOTAL EX- PENSES	B Sewer Main- tenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
Brookline,	\$56,185.43	\$3,698.95	\$6,797.34	\$25,586.72	\$20,102.42
Hyde Park,	18,547.29	2,001.05	4,519.85	7,087.43	4,938.96
Leominster,	11,122.95	8,110.95	—	12.00	3,000.00
Westfield,	5,266.07	1,833.97	—	1,194.24	2,237.86
Clinton,	1,690.80	767.16	—	535.00	388.64
Peabody,	3,281.16	610.16	—	1.00	2,670.00
Attleborough,	1,789.51	294.80	—	—	1,494.71
Revere,	17,430.76	6,668.79	2,504.33	6,065.64	2,192.00
Adams,	3,202.23	2,027.98	—	1,174.25	—
Milford,	—	—	—	—	—
Gardner,	4,204.38	4,204.38	—	—	—
Weymouth,	38.00	—	—	38.00	—
Framingham,	8,007.80	7,741.30	—	266.50	—
Watertown,	11,532.98	2,523.00	3,306.35	3,723.45	1,980.18
Plymouth,	159.75	—	—	159.75	—
Southbridge,	1,990.49	971.19	—	9.30	1,010.00
Wakefield,	5,152.83	2,518.07	2,027.76	6.50	600.50
Webster,	914.76	914.76	—	—	—
Arlington,	12,020.32	4,806.74	1,906.28	5,307.30	—
Natick,	8,049.39	6,968.92	—	13.00	1,067.47
Greenfield,	3,427.92	1,569.86	—	919.92	938.14
Danvers,	1,632.50	—	—	3.00	1,629.50
Amesbury,	558.43	—	—	363.98	194.45
Methuen,	5,093.71	2,043.91	—	3,049.80	—
Ware,	3,032.92	1,012.92	—	—	2,020.00
Winchester,	4,879.32	1,434.01	1,625.94	1,819.37	—
West Springfield,	1,735.54	1,127.14	—	608.40	—
North Attleborough,	—	—	—	—	—
Dedham,	6,872.44	1,234.10	2,541.32	348.50	2,748.52
Palmer,	989.65	987.65	—	2.00	—
Northbridge,	1.00	1.00	—	—	—
Marblehead,	3,238.30	1,027.30	—	2,211.00	—
Athol,	2,054.84	1,789.44	—	265.40	—
Spencer,	1,142.72	1,142.72	—	—	—
Milton,	8,606.46	267.52	2,242.34	1,966.60	4,130.00
Winthrop,	7,861.25	1,015.19	1,392.33	5,453.73	—
Montague,	383.67	—	—	383.67	—
Middleborough,	654.21	529.13	—	125.08	—
Braintree,	291.23	249.58	—	41.65	—
Easthampton,	1,229.47	1,219.47	—	10.00	—
Bridgewater,	425.60	—	—	—	425.60
Norwood,	2,480.07	743.96	—	227.00	1,509.11
Andover,	3,781.22	3,732.32	—	48.90	—
Whitman,	172.95	—	—	172.95	—
Stoneham,	4,193.20	2,941.03	1,252.17	—	—
Rockland,	—	—	—	—	—
Saugus,	1,226.29	107.34	—	1,118.95	—
Hudson,	3,847.82	2,255.07	—	92.75	1,500.00
Wellesley,	403.00	—	—	403.00	—
Great Barrington,	990.54	426.12	—	66.67	497.75
Stoughton,	65.00	—	—	65.00	—
Winchendon,	75.31	—	—	75.31	—
Maynard,	163.49	—	—	163.49	—
Blackstone,	—	—	—	—	—
Reading,	—	—	—	—	—
Orange,	256.05	143.20	—	112.85	—
Concord,	4,981.24	4,929.49	—	51.75	—
Westborough,	2,588.26	2,588.26	—	—	—
Amherst,	69.71	34.71	—	35.00	—
Franklin,	71.00	69.00	—	2.00	—
Ipswich,	14.80	—	—	14.80	—
Swampscott,	8,902.39	7,001.23	—	1,901.16	—
Abington,	16.77	—	—	16.77	—
South Hadley,	307.00	307.00	—	—	—
Grafton,	—	—	—	—	—
65 Towns,	\$259,304.19	\$98,591.84	\$30,116.01	\$73,320.53	\$57,275.81

TABLE VII. — *Maintenance of Departments — Continued.*
4. *Highways and Bridges.*

Towns. (Population over 5,000)	Population of 1905	A TOTAL EXPENSES	B General Ad- ministration	C Repairing	D Sidewalks and Curbing	E Snow Removal	F Sprinkling	G Lighting	H Other Expenses
Brookline,	23,436	\$147,986.07	\$5,827.94	\$87,246.88	\$7,055.29	\$17,349.60	\$23,938.88	\$55,665.83	\$901.65
Hyde Park,	14,510	40,908.24	1,676.57	22,946.88	—	—	3,602.74	12,682.05	—
Leominster,	14,297	44,205.69	1,362.26	26,331.40	1,645.85	—	2,834.14	11,132.79	301.25
Westfield,	13,611	29,136.15	1,119.89	9,615.73	2,333.77	1,030.25	2,255.25	12,765.51	15.75
Clinton,	13,105	29,539.45	476.65	13,484.95	350.00	1,123.87	—	13,531.05	517.93
Pesbody,	13,098	17,945.55	1,264.07	10,530.45	1,943.27	1,736.29	2,414.06	—	57.41
Attleborough,	12,702	36,016.06	1,096.23	17,149.12	—	874.95	3,626.50	13,070.51	198.75
Revere,	12,659	36,111.48	1,247.58	14,349.41	509.43	745.20	3,298.86	15,908.50	52.50
Adams,	12,486	13,115.15	741.15	11,335.51	697.49	325.00	—	—	15.00
Milford,	12,105	23,982.41	1,167.38	10,563.83	1,540.05	700.01	1,972.95	7,918.19	130.00
Gardner,	12,012	27,781.14	1,210.60	14,695.57	1,223.22	1,870.04	1,666.33	7,065.11	49.67
Weymouth,	11,585	22,692.13	988.32	9,773.13	—	4,246.28	—	7,558.33	136.07
Frammingham,	11,548	28,443.19	1,687.95	16,994.39	1,060.36	—	—	8,290.25	410.24
Watertown,	11,258	41,592.68	—	21,957.96	544.85	1,982.05	5,117.83	11,673.65	316.34
Plymouth,	11,119	35,713.78	1,000.00	19,215.04	3,509.07	2,413.63	2,224.98	7,059.78	291.28
Southbridge,	11,000	20,212.29	1,146.00	8,612.00	2,055.06	276.14	—	7,911.54	210.55
Wakefield,	10,268	14,225.05	915.00	9,055.60	362.60	1,715.04	1,800.00	—	376.81
Webster,	10,018	19,427.19	999.96	5,411.14	1,296.71	1,068.71	317.28	10,033.39	300.00
Arlington,	9,668	38,606.98	665.98	17,604.79	2,698.67	3,291.97	3,830.02	10,175.49	342.06
Natick,	9,600	19,798.13	1,227.84	9,586.15	1,252.48	503.02	—	7,156.79	59.85
Greenfield,	9,156	25,805.75	1,358.90	11,950.49	2,956.93	1,504.56	—	7,811.99	222.88
Danvers,	9,063	12,402.09	1,038.53	7,241.99	1,347.53	2,034.04	700.00	—	50.00
Amesbury,	8,840	22,896.39	1,389.00	10,716.59	846.15	1,788.04	600.00	8,082.41	54.20
Methuen,	8,676	20,050.51	1,200.00	9,210.07	1,849.91	1,890.14	1,223.86	4,970.53	392.25
Ware,	8,594	12,434.32	617.59	3,504.25	905.43	211.05	974.72	5,529.60	—
Winchester,	8,242	36,043.34	1,255.47	23,769.15	1,742.81	—	1,066.50	7,561.50	648.41
West Springfield,	8,101	19,120.09	830.67	7,370.67	1,358.89	—	2,068.00	7,431.14	10.72
North Attleborough,	7,878	23,533.25	800.00	14,780.17	—	—	1,868.50	6,083.33	1.25
Dedham,	7,774	32,055.07	1,547.43	10,769.60	1,959.90	5,139.12	4,062.43	8,531.80	74.79
Palmer,	7,755	11,947.42	545.25	5,587.14	1,285.12	—	—	4,500.00	29.91
Northbridge,	7,400	11,126.22	50.00	5,884.59	410.34	606.36	—	4,169.23	5.70
Narblehead,	7,209	14,306.93	780.00	10,298.57	—	—	2,235.16	—	114.20
Athol,	7,197	20,187.29	375.00	10,221.48	1,799.96	352.85	2,516.53	4,908.47	13.00

Spencer,	7,121	18,921.06	10,244.02	747.53	1,735.43	635.25	5,542.77	16.06
Milton,	7,064	53,598.00	29,197.64	1,360.50	3,130.00	7,759.56	10,669.21	—
Winthrop,	7,034	26,600.59	5,542.55	1,497.20	3,075.05	4,478.66	10,844.57	359.24
Montague,	7,015	11,312.24	9,390.59	616.65	—	700.00	—	5.00
Middleborough,	6,888	20,742.18	17,810.31	1,238.60	—	1,295.30	382.47	25.50
Brintree,	6,879	13,641.50	7,258.38	1,521.23	2,757.51	1,488.40	—	127.48
Easthampton,	6,808	10,721.55	759.00	4,694.07	650.00	397.20	4,209.33	11.95
Bridgewater,	6,754	10,017.10	5,589.66	280.47	407.00	—	3,151.29	83.68
Norwood,	6,731	12,499.08	4,474.89	1,076.63	1,930.70	1,893.96	2,003.25	19.65
Andover,	6,682	18,943.73	9,676.68	769.45	1,585.88	833.20	4,867.69	115.44
Whitman,	6,521	13,491.67	6,092.73	2,100.63	590.20	—	4,458.06	147.48
Stoneham,	6,332	13,555.24	6,144.92	680.80	1,120.52	851.87	4,884.13	73.00
Rockland,	6,287	11,325.62	3,155.82	559.02	1,462.94	100.00	6,034.24	13.60
Saugus,	6,253	14,613.79	5,809.97	192.20	819.03	6,800.00	—	321.11
Hudson,	6,217	15,020.22	5,336.32	764.04	573.01	1,347.61	6,000.00	92.93
Wellesley,	6,189	16,676.17	10,877.88	—	1,848.27	2,414.84	—	12.20
Great Barrington,	6,152	8,791.54	7,757.39	—	227.21	635.70	—	171.24
Stoughton,	5,959	12,301.80	5,654.51	—	750.77	—	5,099.91	29.95
Winchendon,	5,933	15,547.70	7,330.78	—	2,596.96	859.22	3,467.46	76.80
Maynard,	5,811	7,573.49	3,065.27	1,050.00	—	—	2,685.00	30.76
Blackstone,	5,786	11,459.63	3,676.58	—	—	—	7,316.08	116.97
Reading,	5,682	8,373.45	5,340.70	—	852.81	924.67	—	337.62
Orange,	5,578	15,168.76	9,134.31	611.29	892.05	—	4,531.11	—
Concord,	5,421	11,219.64	8,728.30	578.00	863.87	445.00	—	112.69
Westborough,	5,378	7,027.38	1,584.92	—	956.48	648.73	3,360.00	—
Amherst,	5,313	14,323.61	6,506.03	1,403.89	192.95	519.71	5,075.63	—
Franklin,	5,244	9,734.84	4,845.04	—	90.80	60.00	3,956.35	—
Ipswich,	5,205	10,932.08	7,382.30	416.28	2,482.07	—	—	501.43
Swampscott,	5,141	28,849.52	12,374.15	353.46	1,560.95	3,178.92	9,977.60	134.44
Abington,	5,081	12,966.70	6,161.91	736.52	942.66	—	4,151.21	104.40
South Hadley,	5,064	13,065.85	4,405.91	1,497.52	379.68	1,069.85	5,090.04	38.00
Grafton,	5,062	7,534.46	3,882.15	374.35	215.99	—	2,615.44	92.78
65 TOWNS,	550,484	\$1,425,848.27	\$56,742.86	\$87,051.10	\$90,161.60	\$108,415.97	\$416,471.62	\$9,451.82

TABLE VII. — *Maintenance of Departments* — Continued.
5. *Charities.*

TOWNS. (Population over 5,000)	Population of 1905	A									B	C	D	E	F
		TOTAL EXPENSES													
Brookline,	23,436	\$8,095.57	\$516.10	\$2,657.93	\$3,373.59	\$1,547.95	-								
Hyde Park,	14,510	10,468.97	1,215.29	-	7,302.21	1,951.47									
Leominster,	14,297	13,622.72	1,399.61	5,224.48	6,375.77	632.86									
Westfield,	13,611	14,842.87	954.74	3,475.33	5,076.09	336.71									\$2,000.00
Clinton,	13,105	9,245.25	1-	6,877.23	5,129.60	238.42									
Peabody,	13,098	23,498.83	413.00	14,035.36	5,165.36	885.11									3,000.00
Attleborough,	12,702	9,622.17	661.60	3,609.80	3,867.52	1,483.25									-
Revere,	12,659	5,842.14	1,089.35	-	4,575.47	177.32									-
Adams,	12,486	13,683.92	1,011.93	5,004.80	6,181.14	1,486.05									-
Milford,	12,105	15,094.66	599.55	9,978.74	3,677.27	839.10									-
Gardner,	12,012	11,801.08	731.97	5,600.74	4,967.66	500.71									-
Weymouth,	11,585	18,342.93	1-	8,974.84	7,565.81	1,802.28									-
Frammingham,	11,548	11,791.23	508.63	5,100.77	5,478.62	703.21									-
Watertown,	11,258	10,423.23	437.80	4,824.32	4,861.92	299.19									-
Plymouth,	11,119	10,974.95	337.77	4,835.77	4,128.60	1,672.81									-
Southbridge,	11,000	10,332.46	472.15	5,007.96	4,578.07	274.28									-
Wakefield,	10,268	10,988.31	322.20	5,053.63	5,318.17	294.31									-
Webster,	10,018	10,744.09	642.66	4,010.82	6,090.61	-									-
Arlington,	9,668	8,356.30	305.00	1,729.55	5,917.96	403.79									-
Natick,	9,609	14,019.27	600.49	6,912.23	5,863.99	642.56									-
Greenfield,	9,156	7,099.69	431.25	3,340.71	3,269.36	35.37									-
Danvers,	9,063	5,965.77	385.31	-	4,662.59	917.87									-
Amesbury,	8,840	11,082.97	1,587.75	4,141.11	6,406.19	176.92									300.00
Methuen,	8,676	8,329.12	1,103.53	4,186.18	2,683.65	355.76									-
Ware,	8,594	8,172.34	997.57	2,977.98	4,006.99	189.80									-
Winchester,	8,242	7,844.05	506.10	-	6,617.23	720.72									-
West Springfield,	8,101	5,357.12	1-	7,533.73	4,568.17	788.95									-
North Attleborough,	7,878	9,438.41	354.00	4,052.40	1,490.68	60.00									-
Dedham,	7,774	10,360.83	400.00	3,660.77	5,091.34	817.09									-
Palmer,	7,755	7,267.65	457.14	3,660.77	2,563.09	586.65									-
Northbridge,	7,400	2,909.43	221.46	2,154.47	1,424.07	169.43									-
Marblehead,	7,209	7,946.35	126.75	3,978.09	3,836.01	5.50									-
Athol,	7,197	4,912.40	227.91	2,565.71	1,558.87	559.91									-

Spencer, .	7,121	5,615.35	276.88	4,312.08	932.03	93.46
Milton, .	7,054	7,518.05	486.05	3,899.02	2,103.28	83.98
Windrop, .	7,034	2,551.02	123.40	—	2,443.04	871.16
Montague, .	7,015	9,461.87	404.09	3,584.11	4,542.51	—
Middleborough, .	6,888	9,836.06	615.44	4,620.47	3,621.80	978.35
Brantree, .	6,879	7,112.43	529.50	2,414.05	3,345.67	883.21
Easthampton, .	6,808	4,484.36	1 —	2,623.67	2,183.91	126.78
Bridgewater, .	6,794	3,239.57	125.50	1,496.72	1,269.13	448.22
Norwood, .	6,731	6,129.33	524.00	—	5,158.40	446.93
Andover, .	6,632	8,849.10	1 —	5,074.05	3,144.72	630.33
Whitman, .	6,521	10,359.80	151.50	—	9,074.41	1,133.89
Stonham, .	6,332	7,760.81	428.85	3,950.67	3,381.29	—
Rockland, .	6,287	10,248.88	1 —	3,348.16	6,113.29	787.43
Saugus, .	6,253	10,358.89	393.38	7,818.02	1,975.00	202.49
Hudson, .	6,217	5,510.22	287.03	3,775.71	1,244.45	203.03
Wellesley, .	6,189	6,058.80	1 —	3,954.83	1,723.23	380.74
Great Barrington, .	6,152	5,738.08	300.08	—	4,806.73	631.27
Stoughton, .	5,959	7,458.33	17.25	3,655.04	3,491.44	303.70
Winchendon, .	5,933	6,786.71	294.96	4,702.36	1,593.30	236.09
Maynard, .	5,811	4,705.35	245.00	2,677.89	1,714.96	67.50
Blackstone, .	5,786	5,530.93	316.25	2,526.67	1,902.43	785.58
Reading, .	5,682	5,731.62	300.00	3,827.02	1,604.00	512.36
Orange, .	5,578	3,148.49	1 —	—	2,636.13	1,098.44
Concord, .	5,421	7,225.82	168.95	3,770.60	2,187.74	—
Westborough, .	5,378	4,298.87	221.55	2,499.47	1,119.88	447.97
Amherst, .	5,313	4,452.75	17.17	2,193.08	1,548.58	703.92
Franklin, .	5,244	8,898.47	331.37	4,236.60	4,223.00	107.41
Ipswich, .	5,205	9,383.11	300.00	3,971.86	4,863.37	247.88
Swampscott, .	5,141	2,481.27	280.85	—	2,072.12	128.30
Abington, .	5,081	3,915.04	1 —	—	2,608.08	1,246.96
South Hadley, .	5,054	3,794.03	214.00	2,332.26	1,247.77	—
Grafton, .	5,032	8,605.88	200.00	5,004.74	2,601.98	709.16
65 TOWNS,	550,484	\$547,317.27	\$24,782.66	\$233,777.78	\$247,361.94	\$36,094.89
						\$5,300.00

¹ See executive expense, pp. 148, 149.

TABLE VII. — *Maintenance of Departments — Continued.*
 6. *Soldiers' Benefits.*

Towns. (Population over 5,000)	Population of 1905	A TOTAL EXPENSES	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
Brookline,	23,436	\$1,893.00	—	\$1,256.00	\$120.00	\$37.00	\$480.00
Hyde Park,	14,510	2,395.00	—	2,091.00	—	72.00	302.00
Leominster,	14,297	3,565.25	—	2,512.00	—	—	1,053.25
Westfield,	13,611	7,677.75	—	5,644.00	708.00	253.00	1,072.75
Clinton,	13,105	2,183.00	—	1,690.00	—	107.00	386.00
Peabody,	13,098	10,710.21	—	5,407.00	1,032.00	288.00	3,983.21
Attleborough,	12,702	6,073.54	—	2,654.00	120.00	37.00	3,262.54
Revere,	12,659	3,549.94	—	2,397.50	—	—	1,152.44
Adams,	12,486	2,600.23	—	1,583.00	96.00	—	921.23
Milford,	12,105	8,849.00	—	4,852.00	240.00	185.00	3,572.00
Gardner,	12,012	4,030.17	\$51.00	2,096.00	—	70.00	1,813.17
Weymouth,	14,112.30	11,585	—	8,717.00	777.06	395.00	4,223.24
Frammingham,	11,548	7,589.13	—	4,680.50	354.00	72.00	2,482.63
Watertown,	11,258	1,863.00	—	1,276.00	—	—	587.00
Plymouth,	11,119	8,473.41	—	4,932.00	408.00	105.00	3,028.41
Southbridge,	11,000	2,986.16	—	1,250.00	110.00	111.00	1,515.16
Wakefield,	10,268	8,263.00	—	3,853.00	420.00	72.00	3,948.00
Webster,	10,018	2,740.31	—	1,146.00	—	109.00	1,485.31
Arlington,	9,668	2,044.00	—	1,739.00	24.00	72.00	209.00
Natick,	9,609	10,639.55	117.00	5,790.00	—	360.00	4,372.55
Greenfield,	9,156	1,983.48	—	1,483.00	124.00	107.00	269.48
Danvers,	9,063	9,277.25	—	5,416.00	1,405.00	111.00	2,345.25
Amesbury,	8,840	4,206.64	—	2,702.00	204.00	109.00	1,101.64
Methuen,	8,676	2,584.37	—	1,242.00	204.00	72.00	1,066.37
Ware,	8,594	1,088.87	—	544.00	120.00	—	424.87
Winchester,	8,242	1,206.00	—	1,016.00	—	70.00	120.00
West Springfield,	8,101	1,237.90	—	1,086.00	—	74.00	107.90
North Attleborough,	7,878	964.93	25.00	788.00	—	—	181.93
Dedham,	7,774	3,801.81	—	1,504.00	324.48	35.00	1,938.33
Palmer,	7,755	1,974.00	—	1,399.00	264.00	111.00	200.00
Northbridge,	7,400	1,100.67	—	464.67	—	—	636.00
Marblehead,	7,209	24,538.98	—	15,675.00	366.00	611.00	7,886.98
Athol,	7,197	4,517.55	8.55	3,407.00	120.00	105.00	877.00

TOWNS OVER 5,000 POPULATION.

[illegible]

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

Towns. (Population over 5,000)	Population of 1905	A		B. GENERAL EXPENSES		C	D	E	F
		TOTAL EXPENSES	Superintendents' and Assistant Superintendents' Salaries	Other Salaries and Expenses	Teachers' Salaries				
Brookline,	23,436	\$220,731.48	\$4,000.00	\$4,627.25	\$144,833.99	\$14,002.97	-	-	\$2,174.75
Hyde Park,	14,510	64,838.02	2,535.34	770.36	39,717.00	4,640.78	-	-	37.50
Leominster,	14,297	67,269.29	2,200.00	2,138.45	38,860.00	6,477.05	-	-	2,833.23
Westfield,	13,611	71,258.71	2,311.69	990.03	44,548.48	6,709.92	-	-	2,330.50
Clinton,	13,105	50,557.94	2,000.00	1,290.45	33,054.05	3,459.86	-	-	-
Peabody,	13,098	53,469.11	1,800.00	777.64	36,316.29	2,589.28	-	-	828.45
Attleborough,	12,702	70,358.12	1,875.01	1,836.71	42,375.31	3,507.22	-	-	2,420.00
Revere,	12,659	79,285.34	2,000.00	1,644.82	52,459.68	7,488.46	-	-	9.00
Adams,	12,486	44,892.55	2,450.00	923.94	29,284.39	2,600.93	-	-	206.30
Milford,	12,105	39,926.99	1,800.00	324.34	25,658.80	1,986.96	-	-	1,058.25
Gardner,	12,012	47,788.91	2,100.00	330.94	29,174.68	3,309.79	\$112.25	\$112.25	1,040.55
Weymouth,	11,585	55,771.39	2,000.00	776.53	36,380.72	3,609.00	-	-	2,110.00
Frammingham,	11,548	58,141.65	2,000.00	754.70	37,331.50	4,144.95	-	-	2,409.50
Watertown,	11,258	51,570.43	1,556.66	484.59	35,023.27	2,090.95	-	-	282.50
Plymouth,	11,119	49,496.17	2,000.00	261.00	32,853.11	2,515.54	11.25	11.25	851.18
Southbridge,	11,000	28,416.83	2,000.00	409.67	17,822.93	1,966.90	28.00	28.00	355.20
Wakefield,	10,268	59,258.58	1,800.00	1,131.83	40,401.35	3,955.10	-	-	-
Webster,	10,018	26,222.64	1,359.99	576.45	16,356.49	1,284.91	-	-	-
Arlington,	9,968	62,161.65	2,500.00	839.53	41,477.13	4,935.54	-	-	-
Natick,	9,609	48,230.00	2,200.00	403.83	32,114.07	3,032.84	148.50	148.50	621.22
Greenfield,	9,156	44,117.01	1,915.00	487.52	27,881.84	2,140.16	3.50	3.50	1,734.80
Danvers,	9,063	41,022.37	1,600.00	309.03	26,060.70	3,643.57	-	-	860.00
Amesbury,	8,840	37,206.35	1,040.00	-	17,482.15	2,102.00	-	-	418.75
Methuen,	8,676	38,145.50	1,267.50	490.72	24,799.21	1,937.65	-	-	96.92
Ware,	8,594	32,898.13	2,000.00	284.13	19,321.10	1,843.10	-	-	1,035.20
Winchester,	8,242	53,405.58	2,120.00	677.12	35,301.39	3,074.21	-	-	522.00
West Springfield,	8,101	37,366.32	1,800.00	216.69	24,600.04	1,867.82	-	-	350.00
North Attleborough,	7,878	35,305.90	1,800.00	156.49	22,685.60	2,364.93	-	-	129.84
Dedham,	7,774	58,206.13	2,200.00	936.06	39,650.13	3,763.00	19.00	19.00	511.41
Palmer,	7,755	27,193.13	2,365.00	493.59	15,262.91	1,555.57	-	-	1,808.70
Northbridge,	7,400	35,173.36	750.00	92.06	20,638.70	1,918.86	171.00	171.00	751.30
Marblehead,	7,269	30,913.04	1,335.00	401.04	21,407.00	2,401.44	225.00	225.00	62.56
Athol,	7,197	30,616.92	2,000.00	151.21	17,733.08	2,630.45	-	-	1,715.45

TOWNS OVER 5,000 POPULATION.

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Spencer,	7,121	27,459.49	1,592.50	307.89	18,467.18	1,381.84	-	804.72
Winthrop,	7,054	72,708.10	2,500.00	1,370.65	47,217.37	3,884.55	-	1,681.50
Winthrop,	7,034	44,458.31	2,040.00	420.25	30,030.10	2,931.87	-	273.00
Montague,	7,015	35,253.50	1,800.00	285.17	21,042.77	2,443.50	40.00	2,818.45
Middleborough,	6,888	33,035.84	2,000.00	458.00	20,468.00	1,555.61	18.50	1,910.12
Braintree,	6,879	35,311.95	1,600.00	484.76	21,872.93	1,990.08	-	1,881.25
Easthampton,	6,808	25,383.91	1,600.00	367.18	15,900.11	1,146.24	40.50	743.75
Bridgewater,	6,754	23,529.91	1,633.33	185.21	16,592.00	1,486.21	-	882.57
Norwood,	6,731	43,493.74	2,000.00	569.09	26,040.96	2,754.63	63.14	589.25
Andover,	6,632	39,734.03	2,027.03	253.55	26,007.64	1,787.47	-	1,608.90
Whitman,	6,521	31,498.03	1,000.00	307.42	20,701.30	3,115.96	-	-
Stoneham,	6,332	29,977.31	1,040.00	163.39	18,510.25	1,789.41	1,333.16	289.80
Rockland,	6,287	28,371.96	1,000.00	199.67	18,092.62	2,121.48	76.00	88.85
Saugus,	6,253	35,162.62	1,040.00	214.85	21,710.35	2,912.93	15.63	-
Hudson,	6,217	25,888.16	1,500.00	244.41	15,986.71	2,112.76	35.00	790.26
Wellesley,	6,189	39,584.63	1,500.00	465.12	27,043.09	1,876.22	-	414.25
Great Barrington,	6,152	28,502.00	1,608.35	201.05	16,901.68	2,407.93	-	1,166.55
Stoughton,	5,959	20,757.98	700.00	438.32	13,100.75	1,625.56	39.00	233.25
Winchendon,	5,933	22,560.03	1,266.58	479.36	11,827.17	1,936.55	101.50	1,334.93
Maynard,	5,811	21,486.88	812.50	351.80	13,674.61	1,270.63	-	385.00
Blackstone,	5,786	19,379.91	844.36	192.39	13,808.50	553.47	-	-
Reading,	5,682	35,179.42	973.33	507.64	21,289.75	2,161.50	-	688.00
Orange,	5,578	25,966.80	1,658.33	398.46	14,243.50	2,012.13	-	2,830.50
Concord,	5,421	39,097.37	425.00	650.62	25,006.05	3,148.38	-	3,469.00
Westborough,	5,378	19,640.15	600.00	208.67	10,805.89	817.84	-	2,167.81
Amherst,	5,313	20,981.58	1,500.00	339.66	12,627.70	1,326.10	-	871.66
Franklin,	5,244	26,189.08	1,000.00	211.17	13,622.66	2,630.68	-	2,890.95
Ipswich,	5,205	18,561.77	720.00	366.13	10,519.22	1,786.51	-	675.00
Swampscott,	5,141	30,561.94	1,000.00	375.85	19,389.00	2,144.96	-	-
Abington,	5,081	26,523.57	1,033.33	462.25	15,933.25	2,280.51	114.00	970.00
South Hadley,	5,064	22,306.32	1,312.50	240.62	13,095.47	1,267.22	-	1,156.00
Graton,	5,052	23,567.94	1,418.75	481.44	11,550.06	1,510.77	-	3,448.42
55 Towns,	550,484	\$2,713,395.77	\$106,880.08	\$38,190.76	\$1,720,043.73	\$179,838.21	\$2,594.93	\$66,572.80

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education — Concluded.

	TOWNS. (Population over 5,000)		G	H	I	J	K	L	M
			Support of Truants	Janitors' Services	Fuel and Light	Repairs on Buildings	Furniture and Furnishings	Rent	Other Expenses
Brookline,	\$131.82	\$15,863.79	\$15,441.25	\$11,799.96	\$2,289.92	—	\$5,565.78
Hyde Park,	—	4,619.90	4,422.58	4,651.53	252.46	\$35.00	3,132.57
Leominster,	2.14	5,618.43	5,569.58	2,414.73	374.91	—	780.77
Westfield,	—	4,050.13	6,073.88	3,014.61	525.93	—	667.54
Clinton,	62.61	3,570.80	3,881.12	1,323.33	146.40	—	1,769.32
Peabody,	132.85	4,432.11	2,543.26	2,710.93	275.58	—	1,062.72
Attleborough,	25.29	6,197.00	5,158.79	5,741.16	431.99	—	789.04
Revere,	—	5,745.50	5,118.00	2,371.61	369.01	—	2,079.26
Adams,	—	2,602.04	3,302.92	1,690.94	—	322.05	1,508.44
Milford,	—	2,872.75	3,386.32	2,198.59	201.28	—	439.70
Gardner,	—	3,116.50	3,625.84	3,609.04	160.89	—	1,008.43
Weymouth,	110.30	4,163.55	4,253.06	1,370.81	439.04	—	558.38
Frammingham,	—	3,665.85	4,136.39	2,498.89	337.39	—	862.48
Watertown,	117.00	3,776.98	3,640.96	2,832.32	504.55	—	1,260.65
Plymouth,	—	3,303.36	4,199.37	2,563.07	351.03	—	587.26
Southbridge,	—	2,005.53	1,593.31	665.02	178.30	635.00	756.97
Wakefield,	48.00	3,739.10	4,564.57	2,446.82	370.99	—	800.82
Webster,	—	2,955.71	2,278.78	536.16	293.94	—	590.21
Arlington,	—	4,395.93	3,626.36	3,615.12	144.97	—	627.07
Natick,	—	3,581.00	3,736.14	1,408.11	11.56	150.00	822.79
Greenfield,	—	2,623.50	3,974.87	2,373.52	201.88	—	780.42
Danvers,	—	2,694.06	2,526.57	2,373.56	71.10	—	883.78
Amesbury,	—	1,826.32	1,427.93	1,451.35	—	—	1,487.85
Methuen,	—	3,555.54	3,113.28	2,524.16	—	—	360.52
Ware,	76.85	3,045.20	2,770.74	1,608.72	22.70	—	885.39
Winchester,	91.00	4,350.00	3,540.23	2,600.70	364.14	—	764.79
West Springfield,	40.12	2,918.25	3,247.00	1,112.34	755.56	—	458.50
North Attleborough,	83.42	3,049.76	2,666.71	1,598.09	75.23	—	695.83
Dedham,	—	3,293.42	3,296.21	2,414.72	815.04	—	1,307.14
Palmer,	—	1,722.54	2,598.08	433.31	113.51	—	839.92
Northbridge,	—	2,537.10	4,559.60	2,454.40	332.56	—	923.78
Marblehead,	104.00	2,052.28	1,229.42	1,104.97	88.02	—	412.31
Athol,	—	2,293.06	1,437.30	551.88	10.35	150.00	1,444.14

Spencer, .	.	.	.	.	.	.	.	.	.	2,491.70	1,588.88	2,346.71	44.92	-	463.15
Milton, .	.	.	.	.	.	.	.	.	.	5,905.39	4,658.86	3,561.44	304.67	-	1,073.67
Winthrop, .	.	.	.	.	.	.	.	.	.	2,872.60	2,416.08	1,447.27	151.84	-	1,875.30
Montague, .	.	.	.	.	.	.	.	.	.	2,065.00	3,333.34	853.31	-	-	601.96
Middleborough, .	.	.	.	.	.	.	.	.	.	2,157.10	2,176.03	907.57	32.98	300.00	863.93
Braintree, .	.	.	.	.	.	.	.	.	.	3,040.00	2,246.76	919.02	-	-	1,277.15
Easthampton, .	.	.	.	.	.	.	.	.	.	1,656.75	1,786.19	1,308.92	-	72.00	762.27
Bridgewater, .	.	.	.	.	.	.	.	.	.	963.30	813.15	453.76	74.50	900.00	145.88
Norwood, .	.	.	.	.	.	.	.	.	60.42	3,150.23	3,152.07	3,604.43	449.96	-	1,059.56
Andover, .	.	.	.	.	.	.	.	.	.	2,285.00	2,037.94	2,714.29	60.37	-	951.84
Whitman, .	.	.	.	.	.	.	.	.	43.14	2,710.62	2,160.29	800.12	40.68	-	618.50
Stonham, .	.	.	.	.	.	.	.	.	31.86	2,476.03	3,100.15	1,020.16	9.75	-	214.35
Rockland, .	.	.	.	.	.	.	.	.	-	2,187.36	1,842.31	2,127.27	395.55	39.50	201.35
Saugus, .	.	.	.	.	.	.	.	.	68.43	3,387.96	3,958.77	1,090.84	-	-	762.86
Hudson, .	.	.	.	.	.	.	.	.	33.71	1,044.29	2,348.97	825.22	32.34	-	334.49
Wellesley, .	.	.	.	.	.	.	.	.	39.00	3,141.22	3,019.55	692.14	164.60	-	1,229.44
Great Barrington, .	.	.	.	.	.	.	.	.	-	2,103.84	2,648.83	631.88	14.45	23.75	793.69
Spoultton, .	.	.	.	.	.	.	.	.	-	1,610.09	1,710.53	792.38	41.10	-	467.00
Winchendon, .	.	.	.	.	.	.	.	.	-	2,267.09	1,798.63	900.79	67.46	-	472.72
Maynard, .	.	.	.	.	.	.	.	.	-	1,591.15	1,634.67	883.60	-	48.50	834.42
Blackstone, .	.	.	.	.	.	.	.	.	-	1,077.00	1,358.02	1,280.28	13.55	-	252.34
Reading, .	.	.	.	.	.	.	.	.	-	2,875.65	3,696.30	1,244.11	72.79	-	1,670.35
Orange, .	.	.	.	.	.	.	.	.	-	1,816.74	1,555.06	1,141.98	34.35	-	275.75
Concord, .	.	.	.	.	.	.	.	.	-	1,720.33	2,235.71	1,167.09	317.38	-	957.81
Westborough, .	.	.	.	.	.	.	.	.	-	1,073.36	1,576.74	1,503.66	9.40	90.00	786.78
Amherst, .	.	.	.	.	.	.	.	.	-	909.41	1,527.62	1,030.87	214.23	-	634.33
Franklin, .	.	.	.	.	.	.	.	.	-	2,157.50	2,084.80	998.20	65.25	16.50	711.37
Ipswich, .	.	.	.	.	.	.	.	.	-	872.07	881.11	426.49	26.46	1,920.00	368.78
Swampscott, .	.	.	.	.	.	.	.	.	-	2,601.70	2,433.73	1,276.74	242.64	-	1,097.32
Abington, .	.	.	.	.	.	.	.	.	-	2,219.35	944.90	1,616.32	115.45	17.50	806.71
South Hadley, .	.	.	.	.	.	.	.	.	-	1,539.81	2,000.23	641.32	291.61	124.30	643.04
Grafton, .	.	.	.	.	.	.	.	.	-	1,708.52	1,928.71	638.75	298.75	-	285.77
65 Towns,									\$1,301.96	\$196,518.75	\$198,295.35	\$123,051.40	\$14,147.20	\$4,951.55	\$61,009.65

TABLE VII. — *Maintenance of Departments — Continued.*
8. *Libraries.*

	TOWNS. (Population over 5,000)	Population of 1905	A					D	E	F
			TOTAL EXPENSES	B	C	B	C			
				Supervision and Salaries	Books, Periodicals, etc.	Binding	Fuel and Light	Other Expenses		
Brookline,	23,436	\$22,506.83	\$12,987.43	\$5,230.22	\$737.10	\$1,356.56	\$2,195.52		
Hyde Park,	14,510	5,548.93	2,330.94	1,354.11	396.54	630.74	836.60		
Leominster,	14,297	3,985.86	2,145.05	886.31	293.40	521.98	139.12		
Westfield,	13,611	4,405.66	2,708.67	1,760.38	439.62	773.92	14,405.66		
Clinton,	13,105	5,896.96					214.37		
Peabody,	13,098								
Attleborough,	12,702	4,685.63	1,472.87	1,436.39	184.87	559.54	1,031.96		
Revere,	12,659	3,125.75	1,778.90	557.44	239.00	250.00	300.41		
Adams,	12,486	3,529.95	1,372.77	1,258.87	39.00	645.80	213.51		
Milford,	12,105	1,615.88	560.00	537.00	179.53	164.68	174.67		
Gardner,	12,012	2,046.83	1,093.94	454.69	280.46	277.74	277.74		
Weymouth,	11,585	5,185.83	1,838.24	963.32	137.94	516.22	1,730.11		
Framingham,	11,548	4,411.55	2,073.51	1,757.34	132.70	210.00	238.00		
Watertown,	11,258	6,367.77	3,015.17	1,637.55	262.21	806.26	586.58		
Plymouth,	11,119	1,500.00					1,500.00		
Southbridge,	11,000	3,110.05	1,467.89	767.67	105.86	292.29	470.34		
Wakefield,	10,268	2,044.04	1,119.24	615.96	103.06	—	265.78		
Webster,	10,018	1,918.70	602.56	534.99	26.51	113.24	641.40		
Arlington,	9,668	6,641.69	3,357.58	1,307.77	557.99	821.19	597.16		
Natick,	9,609	4,730.43	2,421.87	1,135.45	—	489.81	683.30		
Greenfield,	9,156	3,536.67	1,541.55	1,173.80	246.10	228.29	346.33		
Danvers,	9,063	800.00					1,800.00		
Amesbury,	8,840	2,723.61	1,086.41	582.44	191.66	473.06	390.04		
Methuen,	8,676		—	—	—	—	—		
Ware,	8,594	1,537.18	—	—	—	—	1,537.18		
Winchester,	8,242	3,508.06	1,246.64	1,297.63	357.96	234.80	431.03		
West Springfield,	8,101	1,426.76	545.25	758.86	74.95	—	47.70		
North Attleborough,	7,878	3,073.71	1,013.66	1,159.72	93.58	420.81	385.94		
Dedham,	7,774	4,680.48	2,211.20	1,506.21	172.46	453.76	336.85		
Palmer,	7,755	1,000.00	—	—	—	—	1,000.00		
Northbridge,	7,400	675.00	—	—	—	—	1,675.00		
Marblehead,	7,209	1,495.75	814.87	557.43	21.10	—	102.35		
Attol,	7,197	2,119.69	644.65	591.09	210.10	74.40	599.45		

Spencer,	7,121	2,262.22	616.77	694.48	74.80	521.52	354.65
Milton,	7,064	11,011.75	5,840.08	2,317.96	469.80	748.34	1,655.57
Winthrop,	7,034	2,793.13	1,395.36	627.49	211.80	148.75	409.73
Montague,	7,015	2,733.99	1,076.22	940.10	112.10	295.23	310.34
Middleborough,	6,888	3,664.46	1,257.20	1,444.12	176.62	580.03	206.49
Braintree,	6,879	1,659.67	936.33	150.16	151.17	201.06	220.95
Easthampton,	6,808	2,158.30	999.30	716.32	-	338.84	103.84
Bridgewater,	6,754	1,709.40	729.10	486.11	60.20	350.68	83.31
Norwood,	6,731	3,810.65	1,799.43	756.49	124.93	577.62	552.18
Andover,	6,682	5,551.70	2,162.23	798.86	151.95	411.16	2,027.50
Whitman,	6,521	1,851.10	813.70	295.34	208.53	127.36	406.17
Stonham,	6,332	2,423.84	944.62	675.82	242.27	345.11	216.02
Rockland,	6,287	2,164.77	945.49	489.47	115.68	308.43	305.70
Saugus,	6,253	1,097.22	466.95	490.10	98.89	-	41.28
Hudson,	6,217	1,818.47	750.03	446.37	123.72	237.23	261.12
Wellesley,	6,189	3,155.05	1,368.61	524.58	216.04	834.90	210.92
Great Barrington,	6,152	1,815.84	905.09	335.42	128.63	268.24	178.46
Stoughton,	5,959	2,682.89	783.40	1,084.34	81.12	470.13	263.90
Windham,	5,933	1,311.76	349.44	390.71	46.06	149.17	376.38
Maynard,	5,811	743.18	208.65	265.90	-	-	268.63
Blackstone,	5,786	526.55	270.55	123.40	41.65	23.72	67.23
Reading,	5,682	1,623.92	348.00	495.22	40.20	-	740.50
Orange,	5,578	949.78	424.05	353.48	44.55	50.10	77.60
Concord,	5,421	5,186.03	1,971.70	2,208.74	288.25	417.25	300.11
Westborough,	5,378	2,363.09	1,107.90	712.93	153.00	137.60	251.66
Amherst,	5,313	1,203.67	322.41	570.91	117.69	21.62	171.04
Franklin,	5,244	1,000.00	-	-	-	-	1,000.00
Ipswich,	5,205	-	-	-	-	-	-
Swampscott,	5,141	1,477.55	514.00	714.57	110.98	-	138.00
Abington,	5,081	1,873.78	513.50	557.80	80.43	54.90	657.06
South Hadley,	5,064	1,860.52	574.71	798.26	87.30	147.70	252.55
Grafton,	5,052	1,317.67	450.00	408.51	111.35	-	347.81
65 Towns,	550,484	\$195,697.22	\$82,235.68	\$50,696.69	\$9,082.95	\$18,144.50	\$35,537.40

¹ Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.
9. Recreation.

TOWNS. (Population over 5,000)	Population of 1905	A		B. PARKS AND GARDENS		C	D	E. CELEBRATIONS AND ENTERTAINMENTS		
		TOTAL EXPENSES		Maintenance	Metropolitan Park Maintenance			Playgrounds and Gymnasias	Bathhouses and Beaches	Memorial Day	Fourth of July	Band Concerts, etc.
Brookline,	23,436	\$46,804.04		\$10,434.82	\$16,437.13	\$8,774.64	\$9,456.10	\$500.00	\$1,191.35	\$10.00
Hyde Park,	14,510	2,475.87		96.00	2,079.87	-	-	300.00	-	-
Leominster,	14,297	883.45		568.45	-	-	-	315.00	-	-
Westfield,	13,611	528.15		328.15	-	-	-	200.00	-	-
Clinton,	13,105	1,782.99		1,336.93	-	-	196.06	250.00	-	-
Peabody,	13,098	643.80		325.80	-	-	-	300.00	-	18.00
Attleborough,	12,702	6,034.47		2,574.20	-	-	-	300.00	-	3,160.27
Revere,	12,659	5,847.45		1,099.22	4,539.23	-	-	150.00	-	59.00
Adams,	12,486	125.00		-	-	-	-	125.00	-	-
Millford,	12,105	488.51		323.51	-	-	-	165.00	-	-
Gardner,	12,012	781.02		556.02	-	-	-	225.00	-	186.50
Weymouth,	11,535	1,796.42		66.50	1,143.42	-	-	400.00	-	-
Framingham,	11,548	754.00		304.00	-	-	-	450.00	-	-
Watertown,	11,258	3,803.49		824.59	2,075.90	-	230.00	325.00	-	348.00
Plymouth,	11,119	1,595.49		1,439.49	-	-	-	150.00	-	6.00
Southbridge,	11,000	270.00		-	-	-	-	200.00	-	70.00
Wakefield,	10,268	3,513.45		905.20	1,351.47	46.25	10.53	300.00	500.00	400.00
Webster,	10,018	659.73		209.73	-	-	-	150.00	-	300.00
Arlington,	9,668	5,553.80		587.72	1,657.98	165.00	-	275.00	-	2,868.10
Natick,	9,609	635.47		335.47	-	-	-	300.00	-	-
Greenfield,	9,156	849.02		435.52	-	-	-	100.00	-	313.50
Danvers,	9,063	254.00		-	-	-	-	250.00	-	4.00
Amesbury,	8,840	275.00		-	-	-	-	250.00	-	25.00
Methuen,	8,676	200.00		-	-	-	-	200.00	-	-
Ware,	8,594	150.00		-	-	-	-	150.00	-	-
Winchester,	8,242	4,143.84		367.10	2,798.89	446.85	-	239.66	272.39	18.95
West Springfield,	8,101	829.93		731.75	-	-	-	98.18	-	-
North Attleborough,	7,878	287.50		87.50	-	-	-	200.00	-	-
Dedham,	7,774	3,671.03		630.00	1,864.82	-	920.21	250.00	6.00	-
Palmer,	7,755	100.00		-	-	-	-	100.00	-	-
Northbridge,	7,400	150.00		-	-	-	-	150.00	-	-
Marblehead,	7,209	1,346.27		941.27	-	-	-	375.00	-	30.00
Athol,	7,197	546.25		20.00	-	-	-	225.00	-	301.25

Spencer,	7,121	522.61	42.26	—	—	165.00	315.35
Milton,	7,064	6,139.94	114.50	5,778.44	47.00	200.00	—
Winthrop,	7,034	3,152.79	1,498.74	1,404.05	—	250.00	—
Montague,	7,015	500.00	—	—	—	100.00	400.00
Middleborough,	6,888	200.00	—	—	—	200.00	—
Braintree,	6,879	1,101.06	—	850.48	75.58	175.00	—
Easthampton,	6,808	277.75	202.75	—	—	75.00	—
Bridgewater,	6,754	444.75	279.75	—	—	165.00	—
Norwood,	6,731	700.00	—	—	—	200.00	500.00
Andover,	6,632	1,249.76	999.76	—	—	250.00	—
Whitman,	6,521	700.15	550.15	—	—	150.00	—
Stoneham,	6,332	1,241.92	—	909.64	—	332.28	—
Rockland,	6,287	150.00	—	—	—	150.00	—
Saugus,	6,253	1,016.16	64.25	685.41	—	250.00	16.50
Hudson,	6,217	450.00	—	—	—	100.00	350.00
Wellesley,	6,189	5,859.49	3,403.97	1,927.46	329.51	150.00	48.55
Great Barrington,	6,152	624.95	97.50	—	—	215.45	312.00
Stoughton,	5,959	373.28	173.28	—	—	200.00	—
Winchendon,	5,933	329.50	199.00	—	—	130.50	—
Maynard,	5,811	395.21	195.21	—	—	50.00	150.00
Blackstone,	5,786	50.00	—	—	—	50.00	—
Reading,	5,682	719.71	79.93	22.78	342.00	175.00	100.00
Orange,	5,578	508.90	33.90	—	—	175.00	300.00
Concord,	5,421	735.49	264.62	—	—	198.92	268.95
Westborough,	5,378	152.29	—	—	—	152.29	—
Amherst,	5,313	450.00	350.00	—	—	100.00	—
Franklin,	5,244	100.00	—	—	—	100.00	—
Ipswich,	5,205	1,107.11	328.81	—	—	230.00	76.65
Swampscott,	5,141	3,305.17	1,355.43	1,749.74	—	200.00	—
Abington,	5,081	253.54	103.54	—	—	150.00	—
South Hadley,	5,064	150.00	—	—	50.00	100.00	—
Grafton,	5,052	225.00	100.00	—	—	125.00	—
65 Towns,	550,484	\$130,965.97	\$35,966.29	\$47,276.71	\$10,276.83	\$13,232.28	\$10,956.57
						\$2,444.39	

TABLE VII. — *Maintenance of Departments — Concluded.*
 10. *Unclassified.*

TOWNS. (Population over 5,000)	Population of 1905	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Town Clocks	E Pilgrim Memorial Stone	F All Other
Brookline,	23,436	\$4,585.67	\$60.00	\$4,273.80	\$50.00	—	\$201.87
Hyde Park,	14,510	2,413.75	425.00	1,369.02	—	—	619.73
Leominster,	14,297	2,525.06	—	1,598.76	100.00	—	766.30
Westfield,	13,611	2,035.81	126.49	1,848.33	50.50	—	10.49
Clinton,	13,105	1,402.99	75.00	1,224.52	—	—	163.47
Peabody,	13,098	1,381.30	540.00	772.10	—	\$45.00	24.20
Attleborough,	12,702	865.81	—	472.81	—	45.00	348.00
Revere,	12,659	2,850.55	2,004.90	800.65	—	45.00	—
Adams,	12,486	777.17	32.00	635.80	—	—	109.37
Milford,	12,105	3,158.54	1,115.75	1,309.81	—	—	732.98
Gardner,	12,012	1,015.10	198.80	901.30	—	45.00	—
Weymouth,	11,585	2,402.64	118.49	1,658.24	—	45.00	1,580.91
Frammingham,	11,548	2,103.79	8.00	1,242.43	—	45.00	814.36
Watertown,	11,258	4,255.61	500.00	2,581.01	50.00	45.00	1,079.60
Plymouth,	11,119	2,970.40	1,625.00	1,017.22	50.00	72.22	205.96
Southbridge,	11,000	2,370.87	—	2,198.42	25.00	—	187.45
Wakefield,	10,208	2,429.81	918.83	1,355.86	—	—	155.12
Webster,	10,018	405.75	—	306.15	—	—	99.60
Arlington,	9,668	3,973.44	394.06	1,095.60	44.05	45.00	2,394.73
Natick,	9,609	879.31	247.00	549.56	66.94	15.81	—
Greenfield,	9,156	1,450.02	152.50	1,183.48	87.75	—	26.29
Danvers,	9,063	1,167.48	6.00	530.09	—	—	631.39
Amesbury,	8,840	818.42	250.00	475.42	48.00	45.00	—
Methuen,	8,676	1,637.21	—	585.20	—	45.00	1,007.01
Ware,	8,594	941.35	350.10	463.50	127.75	—	—
Winchester,	8,242	1,264.66	86.69	1,016.32	38.50	—	123.15
West Springfield,	8,101	417.68	75.00	329.05	—	—	13.63
North Attleborough,	7,878	341.43	—	265.43	—	45.00	31.00
Dedham,	7,774	1,305.82	75.00	1,175.82	—	45.00	10.00
Palmer,	7,755	753.50	—	278.84	—	—	474.66
Northbridge,	7,400	609.82	312.00	276.55	—	—	21.27
Marblehead,	7,299	2,983.92	271.05	642.83	—	45.00	2,025.04
Athol,	7,197	3,597.51	2,677.00	322.85	—	—	597.66

TOWNS OVER 5,000 POPULATION.

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Spencer,	7,121	2,221.55	-	410.35	-	-	1,511.20
Milton,	7,054	2,460.15	52.75	1,541.38	-	-	865.82
Winthrop,	7,034	1,509.62	591.12	905.50	-	-	13.00
Montague,	7,015	773.34	-	770.28	-	-	3.06
Middleborough,	6,888	1,755.98	20.00	909.48	45.00	45.00	781.50
Braintree,	6,879	1,128.84	-	1,052.29	-	-	76.55
Easthampton,	6,808	623.21	-	456.21	45.00	-	122.00
Bridgewater,	6,754	405.77	-	265.98	-	45.00	94.79
Norwood,	6,731	1,106.40	-	975.70	-	45.00	85.70
Andover,	6,632	2,003.53	-	1,274.86	-	45.00	728.67
Whitman,	6,521	681.51	150.00	413.06	67.65	45.00	4.90
Stoneham,	6,332	1,346.35	1,051.77	294.58	-	-	-
Rockland,	6,287	655.72	30.75	525.97	54.00	45.00	-
Saugus,	6,253	690.20	220.00	440.20	-	-	-
Hudson,	6,217	2,284.61	108.00	1,055.65	25.00	45.00	1,050.96
Wellesley,	6,189	4,347.39	65.00	1,430.72	-	-	2,851.87
Great Barrington,	6,152	909.21	75.00	720.96	-	-	113.25
Stoughton,	5,959	435.54	-	427.54	-	-	28.00
Winchendon,	5,953	314.18	-	289.13	-	-	25.05
Maynard,	5,811	436.54	-	382.25	-	-	54.29
Blackstone,	5,786	774.57	-	624.57	-	-	150.00
Reading,	5,682	1,137.19	25.00	921.19	50.00	-	141.00
Orange,	5,378	1,102.98	333.00	383.29	5.00	-	381.69
Concord,	5,421	867.90	-	668.32	-	52.72	146.86
Westborough,	5,378	269.80	55.00	214.80	-	-	-
Amherst,	5,313	619.21	78.25	482.34	-	-	58.62
Franklin,	5,244	2,353.30	1,975.00	378.30	-	-	-
Ipswich,	5,205	597.80	-	391.69	25.00	45.00	136.11
Swampscott,	5,141	567.00	30.00	417.00	-	45.00	75.00
Abington,	5,081	491.30	100.00	346.30	-	45.00	-
South Hadley,	5,054	549.49	200.00	349.49	-	-	-
Grafton,	5,052	238.58	-	225.03	-	-	13.53
65 Towns,	550,484	\$98,837.15	\$17,705.30	\$54,662.30	\$1,070.14	\$1,114.94	\$24,284.47

TABLE VIII. — *Maintenance of Public Service Enterprises and Cemeteries.*

TOWNS. (Population over 5,000)	Population of 1905	A. PUBLIC SERVICE ENTERPRISES						B	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		Metropolitan Water Maintenance	ALL OTHER		Cemeteries
				Maintenance and Operation	Miscellaneous		Scales	Miscellaneous	
Brookline,	23,436	\$34,167.99	-	\$34,165.39	-	-	-	\$2.60	\$7,380.24
Hyde Park,	14,510	212.13	-	-	-	\$212.13	-	-	2,179.76
Leominster,	14,297	10,552.49	-	10,441.89	-	-	\$14.84	95.76	4,195.56
Westfield,	13,611	47,969.63	1 \$42,080.95	5,288.68	-	-	-	-	65.35
Clinton,	13,105	9,498.76	-	9,498.76	-	-	-	-	3,321.03
Peabody,	13,098	43,863.97	28,026.44	15,668.54	-	-	173.99	-	2,854.65
Attleborough,	12,702	15,155.53	-	15,155.53	-	-	-	-	-
Revere,	12,659	11,448.27	-	7,962.25	-	3,486.02	-	-	-
Adams,	12,486	-	-	-	-	-	-	-	-
Millford,	12,105	-	-	-	-	-	-	-	874.09
Gardner,	12,012	17,767.65	-	17,767.65	-	-	-	-	1,006.40
Weymouth,	11,585	11,559.08	-	11,559.08	-	-	-	-	2,734.33
Framingham,	11,548	21,752.42	-	21,752.42	-	-	-	-	2,916.77
Watertown,	11,258	8,268.08	-	5,500.28	-	-	21.38	-	2,623.68
Plymouth,	11,119	13,016.39	-	12,733.49	-	2,746.42	-	282.90	3,284.34
Southbridge,	11,000	-	-	-	-	-	-	-	1,107.30
Wakefield,	10,268	69,080.11	2 52,333.82	16,696.29	-	-	-	-	780.59
Webster,	10,018	5,567.54	-	5,436.52	-	-	-	131.02	1,100.30
Arlington,	9,668	23,642.91	-	21,026.06	-	2,616.85	-	-	4,266.45
Natick,	9,609	10,755.72	-	10,755.72	-	-	-	-	-
Greenfield,	9,156	-	-	-	-	-	-	-	-
Danvers,	9,063	33,265.28	19,048.31	13,316.97	-	-	-	-	-
Andover,	8,840	13,423.49	-	13,423.49	-	-	-	-	151.89
Methuen,	8,676	7,008.15	-	7,008.15	-	-	-	-	31.50
Ware,	8,594	8,156.95	-	8,156.95	-	-	-	-	3,092.18
Winchester,	8,242	7,190.39	-	7,190.39	-	-	-	-	3,634.84
West Springfield,	8,101	9,951.18	-	9,951.18	-	-	-	-	-
North Attleborough,	7,878	19,704.47	-	10,754.41	-	-	-	-	4,382.05
Dedham,	7,774	30,458.88	-	-	-	-	-	-	-
Palmer,	7,755	-	-	-	-	-	-	-	961.36
Northbridge,	7,400	-	-	-	-	-	-	-	22.00
Narblehead,	7,209	37,518.70	27,497.10	9,977.34	-	-	44.36	-	1,813.42
Athol,	7,197	7,051.81	-	7,051.81	-	-	-	-	2,194.84

TOWNS OVER 5,000 POPULATION.

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Spencer,	7,121	1,790.05	-	1,790.05	-	-	-	270.90
Milton,	7,054	15,208.09	-	12,627.89	-	-	-	7,895.84
Winthrop,	7,034	4,731.31	-	2,133.51	-	1.15	-	521.39
Montague,	7,015	-	-	-	-	-	-	-
Middleborough,	6,888	14,344.40	2 14,153.40	-	-	-	161.00	126.17
Braintree,	6,879	27,146.25	17,765.25	9,381.00	-	-	-	60.67
Easthampton,	6,808	5,645.95	-	5,645.95	-	-	-	644.60
Bridgewater,	6,754	-	-	-	-	-	-	-
Norwood,	6,731	12,349.04	5,566.60	6,782.44	-	-	-	1,903.22
Andover,	6,632	8,585.85	-	8,527.30	-	58.55	-	1,233.62
Whitman,	6,621	8,620.80	-	8,620.80	-	-	-	-
Stoneham,	6,332	5,317.83	-	3,943.47	1,373.36	1.00	-	2,163.66
Rockland,	6,287	7,760.82	-	7,760.82	-	-	-	-
Saugus,	6,253	582.34	-	582.34	-	-	-	2,490.00
Hudson,	6,217	22,986.52	20,582.08	2,374.44	-	-	-	663.70
Wellesley,	6,189	23,667.61	22,007.30	7,660.31	-	-	-	-
Great Barrington,	6,152	-	-	-	-	-	-	928.16
Stoughton,	5,959	4,180.49	-	4,180.49	-	-	-	-
Winchendon,	5,933	5,194.11	-	5,194.11	-	-	-	1,378.97
Maynard,	5,811	6,167.52	-	6,167.52	-	-	-	503.33
Blackstone,	5,786	-	-	-	-	-	-	-
Reading,	5,682	27,759.48	20,160.63	7,598.85	-	-	-	1,667.84
Orange,	5,578	3,198.52	-	3,198.52	-	-	-	1,951.13
Concord,	5,421	30,197.90	26,497.72	3,700.18	-	-	-	2,312.30
Westborough,	5,378	3,416.45	-	3,416.45	-	-	-	1,044.09
Amherst,	5,313	4,064.69	-	4,064.69	-	-	-	505.36
Franklin,	5,244	16,882.92	13,454.07	3,411.40	-	16.85	-	-
Ipswich,	5,205	-	-	-	-	-	-	1,845.62
Swampscott,	5,141	13,340.41	-	13,340.41	-	-	-	967.96
Abington,	5,081	9,595.04	-	9,595.04	-	-	-	-
South Hadley,	5,054	-	-	-	-	-	-	-
Grafton,	5,052	-	-	-	-	-	-	1,583.69
65 Towns,	550,484	\$797,021.89	\$330,458.74	\$449,946.12	\$15,611.63	\$332.12	\$673.28	\$90,617.14

¹ Includes \$27,763.39 for gas.² Includes gas.

TABLE IX. — *Summary of Maintenance.*

	TOWNS. (Population over 5,000)	A TOTAL EXPENSES	B. DEPARTMENTAL						
			General Government	Protection of Life and Property	Health and Sanitation	Highways and Bridges	Charities	Soldiers' Benefits	
Brookline,	\$823,878.55	\$52,622.10	\$200,264.32	\$76,841.24	\$147,986.07	\$8,095.57	\$1,893.00	
Hyde Park,	202,814.53	14,681.03	34,507.14	22,185.69	40,908.24	10,468.97	2,395.00	
Leominster,	214,820.06	12,402.94	37,493.07	14,118.08	44,265.69	13,622.72	3,565.25	
Westfield,	162,042.47	9,074.75	21,207.30	8,165.19	14,842.87	7,677.75	2,183.00	
Clinton,	162,042.47	12,225.52	32,971.82	3,356.76	29,539.45	9,245.25		
Peabody,	214,036.78	14,048.18	39,043.49	5,672.69	17,945.55	23,498.83	10,710.21	
Attleborough,	184,255.35	9,743.78	22,402.38	3,297.86	36,016.06	9,622.17	6,073.54	
Revere,	232,919.37	17,951.22	46,654.95	20,252.28	36,111.48	5,842.14	3,549.94	
Adams,	101,913.20	5,776.82	11,475.78	5,062.54	13,115.15	13,683.92	2,600.23	
Milford,	126,540.13	8,341.35	22,659.79	1,356.60	23,982.41	15,094.66	8,849.00	
Gardner,	158,411.44	8,158.19	26,837.57	7,619.45	27,781.14	11,801.08	4,030.17	
Weymouth,	168,414.08	12,717.50	22,255.81	578.05	22,692.13	18,342.93	14,112.30	
Framingham,	193,350.99	10,753.78	33,164.79	9,522.69	28,443.19	11,791.23	7,589.13	
Watertown,	200,747.07	12,709.20	42,022.12	15,247.78	41,592.68	10,423.23	1,863.00	
Plymouth,	180,177.99	8,264.41	22,394.46	2,494.19	35,713.78	10,974.95	8,473.41	
Southbridge,	95,490.94	7,166.08	16,786.92	2,731.98	20,212.29	10,332.46	2,986.16	
Wakefield,	212,643.24	7,916.36	27,823.16	6,290.78	14,225.05	10,988.31	8,293.00	
Webster,	89,803.40	4,859.34	14,290.56	1,867.25	19,427.19	10,744.09	2,740.31	
Arlington,	228,702.55	16,236.37	43,296.01	13,922.95	38,606.98	8,356.30	2,044.00	
Natick,	148,752.25	5,875.30	23,901.82	9,287.25	19,798.13	14,019.27	10,639.55	
Greenfield,	103,830.86	7,306.22	6,687.55	4,995.45	25,805.75	7,099.69	1,983.48	
Danvers,	131,193.01	6,960.17	17,360.56	2,718.04	12,402.09	5,965.77	9,277.25	
Amesbury,	115,678.59	8,269.89	23,001.06	1,592.88	22,996.39	11,082.97	4,206.64	
Methuen,	108,453.47	5,666.06	16,601.71	8,199.34	20,050.51	8,329.12	2,584.37	
Ware,	83,460.22	5,930.76	4,392.59	4,664.95	12,434.92	8,172.34	1,088.87	
Winchester,	170,028.73	11,137.30	34,788.56	5,793.11	36,043.34	7,844.05	1,206.00	
West Springfield,	98,819.28	5,940.83	14,353.82	2,817.65	19,120.09	5,357.12	1,237.90	
North Attleborough,	129,423.13	6,537.61	18,886.57	594.94	23,533.25	9,438.41	964.93	
Dedham,	164,403.45	10,296.13	28,021.91	7,622.19	32,655.07	10,360.83	3,801.81	
Palmer,	59,892.76	4,064.80	2,663.42	1,967.48	11,947.42	7,267.65	1,974.00	
Northbridge,	57,163.66	2,095.55	1,421.77	903.84	11,226.22	3,969.43	1,100.67	
Marblehead,	160,774.82	13,885.44	19,198.41	4,827.61	14,306.93	7,946.35	24,538.98	
Athol,	98,278.34	5,963.48	12,727.90	3,842.70	20,187.29	4,912.40	4,517.55	

Spencer,	70,566.90	4,911.25	8,568.54	1,616.65	18,991.06	5,615.35	5,377.23
Milton,	270,052.55	12,875.97	67,277.28	10,682.72	53,598.00	2,548.95	2,046.06
Winthrop,	135,571.06	8,885.68	24,207.17	9,354.09	26,600.39	2,351.92	1,971.06
Montague,	73,297.26	4,300.00	4,596.17	1,277.82	11,312.24	9,461.87	3,058.33
Middleborough,	107,677.06	5,844.48	4,096.21	1,690.27	20,742.18	9,836.06	11,771.01
Brainree,	111,216.51	5,466.07	14,047.20	836.39	13,641.50	7,172.43	3,644.28
Easthampton,	54,714.43	3,716.95	5,418.27	2,245.58	4,934.56	4,934.00	944.00
Bridgewater,	50,239.16	2,824.44	5,840.93	893.54	10,017.10	3,239.57	1,373.75
Norwood,	101,546.09	5,084.77	9,700.45	3,111.63	12,499.08	6,129.33	1,657.78
Andover,	114,862.01	6,926.93	13,657.50	4,618.62	18,943.73	8,849.10	3,507.64
Whitman,	94,551.50	6,005.97	11,374.20	1,117.12	13,491.67	10,359.80	8,851.15
Stoneham,	107,776.02	7,280.46	22,922.66	4,795.30	13,555.24	7,760.81	8,990.64
Rockland,	83,016.40	4,741.17	9,396.89	785.54	11,325.62	10,248.88	7,415.03
Saugus,	110,548.02	8,153.98	30,909.37	1,876.72	14,613.79	10,358.89	3,626.13
Hudson,	100,031.61	5,031.56	12,466.09	5,066.17	15,020.22	5,510.22	3,775.29
Wellesley,	143,521.12	18,571.87	17,985.75	1,227.16	16,676.17	6,058.80	387.00
Great Barrington,	59,025.91	5,067.25	2,846.91	1,403.47	8,791.54	5,738.08	2,398.50
Stoughton,	64,440.82	6,045.84	5,629.44	560.45	12,301.80	7,458.33	3,994.78
Winchendon,	72,096.52	5,124.23	11,121.99	896.34	15,547.70	6,786.71	1,531.00
Maynard,	58,584.79	2,946.59	11,819.89	845.50	7,573.49	4,705.35	961.31
Blackstone,	45,866.05	3,000.42	2,469.29	439.25	11,459.63	5,530.93	2,235.50
Reading,	117,907.67	4,403.70	26,601.96	838.41	8,373.45	5,731.62	3,870.97
Orange,	71,081.69	4,348.72	9,569.95	1,555.09	15,168.76	8,148.49	3,612.57
Concord,	125,157.11	5,093.25	16,239.87	6,166.77	11,219.64	7,225.82	814.75
Westborough,	55,634.86	3,685.23	6,238.58	3,405.36	7,027.38	4,288.87	3,203.57
Amherst,	57,252.44	6,447.45	6,252.10	632.71	14,323.61	4,452.75	1,384.00
Franklin,	68,019.33	3,505.81	9,918.14	633.25	9,734.84	8,898.47	1,621.75
Ipswich,	81,389.22	4,488.91	10,821.06	2,162.92	10,982.08	9,383.11	4,605.92
Swampscott,	132,740.96	8,762.47	26,806.11	10,315.03	28,849.52	2,481.27	5,306.53
Abington,	71,002.06	3,238.99	5,981.32	527.64	12,996.70	3,915.04	5,605.14
South Hadley,	47,723.97	2,829.43	1,368.85	683.48	13,085.85	3,794.03	1,096.00
Grafton,	52,713.32	3,794.48	4,127.56	354.06	7,334.46	8,603.88	1,564.00
65 Towns,	\$8,543,192.75	\$530,992.78	\$1,366,037.99	\$362,907.33	\$1,425,848.27	\$547,317.27	\$283,553.97

TABLE IX. — *Summary of Maintenance* — Concluded.

	TOWNS. (Population over 5,000)	B. DEPARTMENTAL — Concluded				C	D
		Education	Libraries	Recreation	Unclassified		
Brookline,	\$220,731.48	\$22,506.83	\$46,804.04	\$4,585.67	\$94,167.99	\$7,380.24
Hyde Park,	61,838.02	5,548.93	2,475.87	2,413.75	212.13	2,179.76
Leominster,	67,269.29	3,985.86	883.45	2,525.06	10,552.49	4,195.56
Westfield,	71,258.71	4,405.66	528.15	2,035.81	47,969.63	65.35
Clinton,	50,557.94	5,896.96	1,782.99	1,462.99	9,498.76	3,321.03
Peabody,	53,469.11	—	643.80	1,381.30	43,868.97	2,854.65
Attleborough,	70,358.12	4,685.63	6,084.47	865.81	15,155.53	—
Revere,	79,285.34	3,125.75	5,847.45	2,850.55	11,448.27	—
Adams,	44,892.55	3,529.95	125.00	777.17	—	874.09
Milford,	39,926.99	1,615.88	488.51	3,158.54	—	1,066.40
Gardner,	47,788.91	2,046.83	781.02	1,045.10	17,707.65	2,754.33
Weymouth,	55,771.39	5,185.83	1,796.42	3,402.64	11,559.08	—
Framingham,	58,141.65	4,411.55	754.00	2,109.79	21,752.42	2,916.77
Watertown,	51,570.43	6,367.77	3,803.49	4,255.61	8,268.08	2,623.68
Plymouth,	49,496.17	1,500.00	1,595.49	2,970.40	13,016.39	3,284.34
Southbridge,	28,416.83	3,110.05	270.00	2,370.87	—	1,107.30
Wakefield,	59,258.58	2,044.04	3,513.45	2,429.81	69,080.11	780.59
Webster,	26,222.64	1,918.70	659.73	405.75	5,567.54	1,100.30
Arlington,	62,161.65	6,641.69	5,553.80	3,973.44	23,642.91	4,266.45
Natick,	48,230.00	4,730.43	635.47	879.31	10,755.72	—
Greenfield,	44,117.01	3,536.67	849.02	1,450.02	—	—
Danvers,	41,022.37	800.00	254.00	1,167.48	33,265.28	—
Amesbury,	27,206.35	2,723.61	275.00	818.42	13,423.49	151.89
Methuen,	38,145.50	—	200.00	1,637.21	7,008.15	31.50
Ware,	32,898.13	1,537.18	180.00	941.35	8,156.95	3,092.18
Winchester,	53,405.58	3,568.06	4,143.84	1,264.66	7,199.39	3,634.84
West Springfield,	37,366.32	1,426.78	829.93	417.68	9,951.18	—
North Attleborough,	35,305.90	3,073.71	287.50	341.43	30,458.88	—
Dedham,	58,206.13	4,680.48	3,671.03	1,305.82	—	4,382.05
Palmer,	27,193.13	1,000.00	100.00	753.50	—	961.36
Northbridge,	35,179.36	1,675.00	150.00	609.82	—	22.00
Martinehead,	30,913.04	1,495.75	1,346.27	2,983.92	37,518.70	1,813.42
Athol,	30,616.92	2,119.69	546.25	3,597.51	7,051.81	2,194.84

TOWNS OVER 5,000 POPULATION.

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Spencer,	27,489.49	2,262.22	522.61	2,221.55	1,790.05	270.90
Milton,	72,708.10	1,011.75	6,139.94	2,400.15	13,208.09	7,805.84
Winthrop, .	.	.	.	.	.	44,458.31	2,793.13	3,152.79	1,569.02	4,751.31	321.39
Montague, .	.	.	.	.	.	33,283.50	2,733.99	500.00	773.34	-	-
Middleborough, .	.	.	.	.	.	33,035.84	3,664.46	200.00	1,755.98	14,344.40	126.17
Braintree, .	.	.	.	.	.	35,311.95	1,659.67	1,101.06	1,128.84	27,146.25	60.67
Easthampton, .	.	.	.	.	.	25,383.91	2,158.30	277.75	623.21	5,645.95	644.60
Bridgewater, .	.	.	.	.	.	23,529.91	1,709.40	444.75	405.77	-	-
Norwood, .	.	.	.	.	.	49,493.74	3,810.65	700.00	1,106.40	12,349.04	1,903.22
Andover, .	.	.	.	.	.	39,734.03	5,551.70	1,249.76	2,003.53	8,585.85	1,233.62
Whitman, .	.	.	.	.	.	31,498.03	1,851.10	700.15	681.51	8,620.80	-
Stoneham, .	.	.	.	.	.	29,977.31	2,423.84	1,241.62	1,346.35	5,317.83	2,163.66
Rockland, .	.	.	.	.	.	28,371.96	2,164.77	150.00	655.72	7,760.82	-
Saunders, .	.	.	.	.	.	35,162.62	1,097.22	1,016.16	660.20	582.34	2,490.00
Hudson, .	.	.	.	.	.	25,883.16	1,818.47	450.00	2,284.61	22,956.52	663.70
Wellesley, .	.	.	.	.	.	39,584.63	3,155.05	5,859.49	4,347.59	29,667.61	-
Great Barrington, .	.	.	.	.	.	28,502.00	1,815.84	624.95	909.21	-	928.16
Stoughton, .	.	.	.	.	.	20,757.98	2,682.80	373.28	455.54	4,180.49	1,378.97
Winchendon, .	.	.	.	.	.	22,560.63	1,311.76	329.50	314.18	5,194.11	503.33
Maynard, .	.	.	.	.	.	21,486.38	743.18	365.21	436.54	6,167.52	-
Blackstone, .	.	.	.	.	.	19,379.91	526.55	50.00	774.57	-	-
Reading, .	.	.	.	.	.	33,179.42	1,623.92	719.71	1,137.19	27,759.48	1,687.84
Orange, .	.	.	.	.	.	23,966.80	949.78	508.90	1,102.98	3,198.52	1,951.13
Concord, .	.	.	.	.	.	39,097.37	5,186.05	735.49	867.90	30,197.90	2,312.30
Westborough, .	.	.	.	.	.	19,640.15	2,363.09	152.29	269.80	3,416.45	1,944.09
Amherst, .	.	.	.	.	.	20,981.58	1,293.67	450.00	619.21	505.36	-
Franklin, .	.	.	.	.	.	26,189.08	1,000.00	100.00	2,353.30	4,064.69	-
Jpswich, .	.	.	.	.	.	18,561.77	-	1,107.11	597.80	16,852.02	1,845.62
Svampscott, .	.	.	.	.	.	30,561.94	1,477.55	3,305.17	567.00	13,340.41	967.96
Abington, .	.	.	.	.	.	26,523.57	1,873.78	253.54	491.30	9,595.04	-
South Hadley, .	.	.	.	.	.	22,306.32	1,860.52	150.00	549.49	-	-
Grafton, .	.	.	.	.	.	23,567.94	1,317.67	225.00	238.58	-	1,583.69
65 Towns, .	.	.	.	.	.	\$2,713,395.77	\$195,697.22	\$130,965.97	\$98,837.15	\$797,021.89	\$90,617.14

TABLE X. — *Interest Payments.*

TOWNS. (Population over 5,000)	A TOTAL EXPENSES	B. TEMPORARY LOANS		C General Loans	D. PUBLIC SERVICE ENTERPRISE LOANS		E Cemetery Loans	F. METROPOLITAN ASSESSMENTS			G State Assessments for Grade Crossings
		Tax	Other		Electric Light	Water		Sewer	Park	Water	
Brookline,	\$161,542.57	\$6,917.33	\$3,612.50	\$36,881.28	—	\$11,054.80	—	\$79,907.02	\$23,169.64	—	—
Hyde Park,	31,006.37	3,604.19	92.50	10,788.33	—	—	—	9,707.99	2,961.65	\$697.61	\$3,154.10
Leominster,	31,699.35	6,049.68	—	16,517.17	—	9,132.50	—	—	—	—	—
Westfield,	15,284.00	—	—	7,434.00	1 \$3,710.00	4,140.00	—	—	—	—	—
Clinton,	19,986.15	1,289.07	—	6,732.08	—	11,965.00	—	—	—	—	—
Peabody,	29,927.84	3,637.83	—	13,270.01	1,600.00	11,420.00	—	—	—	—	—
Attleborough,	27,700.87	2,182.77	400.78	3,736.67	—	18,295.00	—	—	—	—	—
Revere,	59,385.71	8,286.41	—	16,497.51	—	12,334.83	—	3,406.11	7,306.64	11,464.21	3,085.65
Adams,	2,606.04	602.78	—	2,003.26	—	—	—	—	—	—	90.00
Milford,	9,514.04	701.07	—	8,812.97	—	—	—	—	—	—	—
Gardner,	22,707.20	1,915.52	270.00	8,971.68	—	11,550.00	—	—	—	—	—
Weymouth,	32,308.34	4,624.77	—	7,166.84	—	18,905.00	—	—	1,611.73	—	—
Frammingham,	41,437.75	8,031.35	2,963.09	13,003.31	—	17,460.00	—	—	—	—	—
Watertown,	60,684.35	8,523.09	—	17,697.49	—	12,430.00	—	10,075.71	2,926.11	9,031.95	—
Plymouth,	15,127.61	1,650.40	—	8,538.22	—	4,938.99	—	—	—	—	—
Southbridge,	4,715.30	1,238.55	—	3,486.75	—	—	—	—	—	—	—
Wakefield,	38,819.26	6,450.68	—	13,062.50	2 6,070.50	8,920.00	\$50.00	2,390.47	1,905.11	—	—
Webster,	8,708.29	1,649.15	—	2,405.14	—	4,654.00	—	—	—	—	—
Arlington,	42,273.44	3,020.01	—	12,336.94	—	13,040.00	—	2,935.44	2,337.22	8,605.83	32.00
Natick,	26,292.55	3,066.57	—	17,430.98	—	5,763.00	—	—	—	—	—
Greenfield,	4,314.85	830.15	—	3,484.70	—	—	—	—	—	—	—
Danvers,	10,572.85	1,214.09	—	2,835.25	2,387.25	4,136.26	—	—	—	—	—
Amesbury,	15,244.25	2,849.41	—	1,714.84	—	10,680.00	—	—	—	—	—
Methuen,	15,307.89	2,680.00	—	4,337.89	—	8,270.00	—	—	—	—	—
Ware,	3,452.66	159.66	—	2,378.00	—	869.00	—	—	—	—	46.00
Winchester,	31,072.14	1,093.49	—	13,019.14	—	9,555.00	—	3,096.46	4,308.05	—	—
West Springfield,	21,552.54	1,565.89	—	7,236.65	—	12,750.00	—	—	—	—	—
North Attleborough,	17,355.64	2,353.66	—	2,419.67	3,959.06	8,623.25	—	8,568.03	2,628.55	—	1,004.59
Dedham,	24,642.21	1,117.03	—	11,324.01	—	—	—	—	—	—	—
Palmer,	3,408.89	471.23	—	2,877.66	—	—	—	—	—	—	60.00
Northbridge,	3,535.02	164.42	188.54	3,154.58	—	—	—	—	—	—	27.48
Marblehead,	12,350.62	1,830.62	—	2,955.00	2,000.00	5,565.00	—	—	—	—	—
Athol,	19,187.87	478.85	—	4,849.02	—	13,890.00	—	—	—	—	—

DIVISION D.

INDEBTEDNESS.

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1907.*

TOWNS. (Population over 5,000)	TOTALS	Loans for General Purposes	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
					Tax	Other	
Brookline,	\$1,559,191.00	\$1,271,910.00	\$287,281.00	—	—	—	—
Hyde Park,	324,670.00	279,670.00	—	—	\$45,000.00	—	—
Leominster,	751,539.00	452,639.00	227,000.00	—	71,300.00	—	—
Westfield,	365,300.00	189,300.00	179,000.00	—	—	—	—
Clinton,	396,300.00	187,800.00	206,000.00	—	1,700.00	—	—
Peabody,	839,163.29	436,000.00	328,000.00	—	50,000.00	—	\$25,163.29
Attleborough,	614,364.33	90,064.33	487,000.00	—	7,500.00	\$30,000.00	—
Revere,	994,895.00	455,895.00	344,000.00	—	115,000.00	80,000.00	—
Adams,	69,290.00	69,290.00	—	—	—	—	—
Milford,	293,236.18	289,136.18	—	—	4,100.00	—	—
Gardner,	538,050.00	233,050.00	283,500.00	—	10,000.00	11,500.00	—
Weymouth,	666,500.00	126,500.00	480,000.00	—	60,000.00	—	—
Framingham,	972,789.96	295,217.46	454,000.00	—	130,572.50	93,000.00	—
Watertown,	925,300.00	471,300.00	324,000.00	—	130,000.00	—	—
Plymouth,	378,373.04	215,239.88	135,333.16	—	28,000.00	—	—
Southbridge,	101,976.45	77,930.00	—	—	24,000.00	—	46.45
Wakefield,	845,662.41	372,500.00	363,650.00	\$1,000.00	107,000.00	—	1,512.41
Webster,	181,704.18	54,804.18	107,900.00	—	19,000.00	—	—
Arlington,	696,910.25	316,210.25	339,000.00	—	41,700.00	—	—
Natick,	633,265.00	440,765.00	156,500.00	—	36,000.00	—	—
Greenfield,	118,500.00	118,500.00	—	—	—	—	—
Danvers,	232,950.00	62,750.00	169,400.00	—	—	—	800.00
Amesbury,	361,451.10	52,000.00	267,000.00	—	40,000.00	—	2,451.10
Methuen,	114,863.16	114,863.16	217,500.00	—	30,000.00	—	—
Ware,	77,370.00	55,370.00	22,500.00	—	—	—	—
Winchester,	579,624.80	346,624.80	233,000.00	—	—	—	—
West Springfield,	501,013.31	179,013.31	322,000.00	—	—	—	—
North Attleborough,	419,808.11	96,385.00	309,340.00	—	53,700.00	—	283.11
Dedham,	289,602.40	289,375.50	—	—	—	—	226.90
Palmer,	85,904.00	85,904.00	—	—	—	—	—
Northbridge,	95,234.85	95,000.00	—	—	—	—	234.85
Norfolk,	259,800.00	75,500.00	184,000.00	—	—	—	—
Attol,	490,350.00	147,350.00	343,000.00	—	—	—	—

TOWNS OVER 5,000 POPULATION.

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Spencer,	302,292.93	41,453.23	255,600.00	7,200.00	39.70
Milton,	377,938.70	120,938.70	257,000.00	—	—
Vindrop,	385,531.67	319,960.95	—	62,000.00	—
Montague,	45,725.00	40,000.00	—	5,725.00	—
Middleborough,	191,106.79	95,650.00	75,700.00	17,500.00	2,256.79
Braintree,	361,800.00	57,000.00	284,800.00	20,000.00	—
Easthampton,	137,300.00	120,800.00	11,500.00	5,000.00	8.46
Bridgewater,	8.46	—	—	—	—
Norwood,	289,262.50	159,962.50	129,300.00	—	—
Andover,	307,000.00	123,000.00	135,000.00	49,000.00	—
Whitman,	307,300.00	115,300.00	132,000.00	60,000.00	—
Stoneham,	262,252.20	132,252.20	109,000.00	21,000.00	—
Rockland,	164,500.00	33,500.00	46,000.00	85,000.00	—
Saugus,	271,200.00	124,700.00	66,500.00	80,000.00	—
Hudson,	332,290.63	195,490.63	136,800.00	—	—
Wellesley,	512,000.00	148,000.00	324,000.00	40,000.00	—
Great Barrington,	96,750.00	88,400.00	—	8,350.00	—
Stoughton,	240,228.00	89,000.00	224,000.00	27,228.00	—
Winchendon,	128,415.00	24,415.00	85,000.00	19,000.00	—
Maynard,	153,600.78	26,900.00	125,000.00	1,700.78	—
Blackstone,	50,432.55	22,532.55	—	27,900.00	—
Reading,	423,807.58	129,507.58	254,000.00	37,200.00	2,500.00
Orange,	177,800.00	62,800.00	115,000.00	—	—
Concord,	266,000.00	130,000.00	129,000.00	7,000.00	—
Westborough,	294,550.00	137,550.00	142,000.00	15,000.00	—
Amherst,	91,700.00	91,700.00	—	—	—
Franklin,	179,500.00	7,500.00	170,000.00	2,000.00	—
Ipswich,	258,222.04	37,865.00	201,000.00	17,000.00	2,357.04
Swampscott,	511,213.72	351,320.00	148,000.00	11,100.00	793.72
Abington,	176,452.56	30,000.00	101,000.00	45,400.00	52.56
South Hadley,	81,850.00	66,850.00	—	15,000.00	—
Grafton,	95,860.00	95,860.00	—	—	—
65 Towns,	\$23,599,447.93	\$11,224,470.39	\$10,425,104.16	\$1,683,126.28	\$36,226.38

1 Includes trust funds used.

TABLE XII. — *Relation of Indebtedness to Valuation — 1907.*

NOTE. The valuation given in this table is the assessor's valuation of real and personal property, as of May 1, 1907, exclusive of the non-resident bank stock. This valuation is returned annually to the Tax Commissioner, and the figures are taken from his report for 1907 (pages 442 to 450). The report to the Tax Commissioner does not include supplementary assessments, and this accounts for the difference between the valuation given in town reports and that reported to the Tax Commissioner.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI which includes *funded* or *fixed* debt and also temporary debt. If the amount of tax loans and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

TOWNS. (Population over 5,000)	Popu- lation of 1905	Percent- age of Net Debt of Valua- tion	Valuation of 1907	Total Funded or Fixed Debt	Sinking Funds	Net Debt
1 Athol,	7,197	11.04	\$4,231,198	\$490,350.00	\$23,216.77	\$467,133.23
2 Hudson,	6,217	9.73	3,413,881	332,290.63	-	332,290.63
3 Stoughton,	5,959	9.11	3,436,563	313,000.00	-	313,000.00
4 Wakefield,	10,268	8.81	8,367,559	737,150.00	-	737,150.00
5 Natick,	9,609	8.15	6,850,400	597,265.00	38,618.23	558,646.77
6 Peabody,	13,098	7.80	9,609,324	764,000.00	14,925.40	749,074.60
7 Reading,	5,682	7.75	4,991,526	386,607.58	-	386,607.58
8 Gardner,	12,012	7.55	6,996,920	528,050.00	-	528,050.00
9 West Springfield,	8,101	7.44	5,971,866	501,018.31	56,836.32	444,181.99
10 Framingham,	11,548	7.05	9,779,660	842,217.46	152,412.14	689,805.32
11 Watertown,	11,258	6.26	12,695,723	795,300.00	-	795,300.00
12 Revere,	12,659	6.13	14,352,175	879,895.00	-	879,895.00
13 Leominster,	14,297	5.84	10,149,355	679,639.00	86,842.41	592,796.59
14 North Attleborough,	7,878	5.54	4,896,803	365,925.00	94,416.49	271,508.51
15 Amesbury,	8,840	5.47	5,829,747	319,000.00	-	319,000.00
16 Westborough,	5,378	5.38	3,174,734	279,550.00	108,839.46	170,710.54
17 Winchester,	8,242	5.26	11,010,650	579,624.80	-	579,624.80
18 Orange,	5,578	5.12	3,472,405	177,800.00	-	177,800.00
19 Swampscott,	5,141	5.00	9,317,468	499,320.00	33,911.05	465,408.95
20 Arlington,	9,668	4.93	10,887,550	655,210.25	117,976.57	537,233.68
21 Weymouth,	11,585	4.92	7,209,084	606,500.00	248,957.76	357,542.24
22 Stoneham,	6,332	4.87	4,956,916	241,252.20	-	241,252.20
23 Franklin,	5,244	4.85	3,657,700	177,500.00	-	177,500.00
24 Ipswich,	5,205	4.85	4,129,884	238,865.00	38,557.90	200,307.10
25 Methuen,	8,676	4.74	5,591,033	332,363.16	67,540.15	264,823.01
26 Abington,	5,081	4.71	2,781,295	131,000.00	-	131,000.00
27 Milford,	12,105	4.33	6,675,290	289,136.18	-	289,136.18
28 Norwood,	6,731	4.27	6,012,385	289,262.50	32,279.79	256,982.71
29 Attleborough,	12,702	4.21	12,604,775	607,064.33	76,549.59	530,514.74
30 Westfield,	13,611	4.11	8,975,158	368,500.00	-	368,500.00
31 Whitman,	6,521	4.08	4,536,965	247,300.00	62,109.76	185,190.24
32 Middleborough,	6,888	3.88	4,410,609	171,350.00	-	171,350.00
33 Braintree,	6,879	3.70	5,641,048	341,800.00	133,209.36	208,590.64
34 Grafton,	5,052	3.59	2,670,337	95,860.00	-	95,860.00
35 Concord,	5,421	3.57	6,126,188	259,000.00	40,021.97	218,978.03
36 Andover,	6,632	3.56	6,213,825	258,000.00	37,059.69	220,940.31
37 Danvers,	9,063	3.46	5,710,560	232,150.00	34,728.92	197,421.08
38 Spencer,	7,121	3.43	3,597,715	295,053.23	171,765.54	123,287.69
39 Plymouth,	11,119	3.42	10,263,593	350,573.04	-	350,573.04
40 Marblehead,	7,209	3.31	7,365,680	259,500.00	15,863.50	243,636.50
41 Clinton,	13,105	3.23	7,945,672	393,800.00	137,182.66	256,617.34
42 Saugus,	6,253	3.22	5,687,069	191,200.00	8,102.35	183,097.65
43 Winthrop,	7,084	3.21	10,078,075	323,531.67	-	323,531.67
44 Winchendon,	5,933	3.20	3,422,140	109,415.00	-	109,415.00
45 Maynard,	5,811	3.06	3,732,355	151,900.00	37,806.75	114,093.25
46 Easthampton,	6,808	2.66	4,980,894	132,300.00	-	132,300.00
47 Dedham,	7,774	2.40	12,053,818	289,375.50	-	289,375.50
48 Northbridge,	7,400	2.38	3,989,228	95,000.00	-	95,000.00
49 Wellesley,	6,189	2.36	13,546,940	472,000.00	152,311.61	319,688.39
50 Palmer,	7,755	2.17	3,963,189	85,904.00	-	85,904.00
51 Rockland,	6,287	2.11	3,759,117	79,500.00	-	79,500.00
52 Hyde Park,	14,510	2.06	13,065,530	279,670.00	-	279,670.00
53 Webster,	10,018	1.84	6,410,054	162,704.18	44,556.88	118,147.30
54 Amherst,	5,313	1.81	3,628,936	91,700.00	25,910.91	65,789.09
55 Ware,	8,594	1.72	4,531,090	77,870.00	-	77,870.00
56 Milton,	7,054	1.66	22,769,100	377,938.70	-	377,938.70
57 Brookline,	23,436	1.62	95,957,900	1,559,191.00	-	1,559,191.00
58 Greenfield,	9,156	1.46	8,131,555	118,500.00	-	118,500.00
59 South Hadley,	5,054	1.27	2,617,023	66,850.00	33,742.27	33,107.73
60 Adams,	12,486	1.17	5,921,918	69,290.00	-	69,290.00
61 Southbridge,	11,000	1.16	5,300,888	77,930.00	16,666.27	61,263.73
62 Blackstone,	5,786	1.00	2,254,020	22,532.55	-	22,532.55
63 Great Barrington,	6,152	0.98	5,426,895	96,750.00	43,432.75	53,317.25
64 Montague,	7,015	0.98	4,079,977	40,000.00	-	40,000.00
65 Bridgewater,	6,754	-	3,247,381	-	-	-
65 Towns,	550,484	3.75	\$525,666,401	\$21,880,095.27	\$2,186,351.22	\$19,693,744.05

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation.*

NOTE. The amount of debt cancelled as shown in the following table does not include the sinking fund payments to the State on account of grade crossings and metropolitan assessments. These payments are shown in Table XIV on page 204. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 82 to 117, under the section "Municipal indebtedness."

Brookline.

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$371,500.00	\$127,380.00	+\$244,120.00
Public service enterprise loans,	—	22,481.00	—22,481.00
Cemetery loans,	—	—	—
Tax loans,	250,000.00	250,000.00	—
Other temporary loans,	200,000.00	200,000.00	—
Warrants or orders,	—	—	—
TOTALS,	\$821,500.00	\$599,861.00	+\$221,639.00

Hyde Park.

General loans,	\$62,500.00	\$17,000.00	+\$45,500.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	100,000.00	80,000.00	+20,000.00
Other temporary loans,	—	5,000.00	—5,000.00
Warrants or orders,	—	—	—
TOTALS,	\$162,500.00	\$102,000.00	+\$60,500.00

Leominster.

General loans,	\$25,700.00	\$6,658.27	+\$19,041.73
Public service enterprise loans,	—	10,000.00	—10,000.00
Cemetery loans,	—	—	—
Tax loans,	166,100.00	134,200.00	+31,900.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$191,800.00	\$150,858.27	+\$40,941.73

Westfield.

General loans,	\$15,000.00	\$20,200.00	—\$5,200.00
Public service enterprise loans,	—	17,000.00	—17,000.00
Cemetery loans,	—	—	—
Tax loans,	—	—	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$15,000.00	\$37,200.00	—\$22,200.00

Clinton.

General loans,	\$9,500.00	\$1,525.00	+\$7,975.00
Public service enterprise loans,	—	103,000.00	—103,000.00
Cemetery loans,	—	—	—
Tax loans,	66,700.00	72,300.00	—5,600.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$76,200.00	\$176,825.00	—\$100,625.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Peabody.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$225,000.00	\$17,000.00	+\$208,000.00
Public service enterprise loans,	—	15,000.00	—15,000.00
Cemetery loans,	—	—	—
Tax loans,	190,000.00	180,000.00	+10,000.00
Other temporary loans,	—	—	—
Warrants or orders,	25,097.85	15,386.31	+9,711.54
TOTALS,	\$440,097.85	\$227,386.31	+\$212,711.54

Attleborough.

General loans,	—	\$9,639.00	—\$9,639.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$99,600.00	92,100.00	+7,500.00
Other temporary loans,	30,000.00	—	+30,000.00
Warrants or orders,	—	—	—
TOTALS,	\$129,600.00	\$101,739.00	+\$27,861.00

Revere.

General loans,	\$62,175.00	\$43,930.00	+\$18,245.00
Public service enterprise loans,	—	13,000.00	—13,000.00
Cemetery loans,	—	—	—
Tax loans,	210,000.00	210,000.00	—
Other temporary loans,	80,000.00	13,000.00	+67,000.00
Warrants or orders,	—	—	—
TOTALS,	\$352,175.00	\$279,930.00	+\$72,245.00

Adams.

General loans,	\$57,000.00	\$37,000.00	+\$20,000.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	40,000.00	40,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$97,000.00	\$77,000.00	+\$20,000.00

Milford.

General loans,	\$95,275.00	\$14,250.00	+\$81,025.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	44,100.00	41,700.00	+2,400.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$139,375.00	\$55,950.00	+\$83,425.00

Gardner.

General loans,	\$500.00	\$12,700.00	—\$12,200.00
Public service enterprise loans,	—	10,500.00	—10,500.00
Cemetery loans,	—	—	—
Tax loans,	87,500.00	77,500.00	+10,000.00
Other temporary loans,	11,500.00	—	+11,500.00
Warrants or orders,	—	—	—
TOTALS,	\$99,500.00	\$100,700.00	—\$1,200.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Weymouth.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$55,000.00	\$57,500.00	—\$2,500.00
Public service enterprise loans,	6,000.00	—	+6,000.00
Cemetery loans,	—	—	—
Tax loans,	140,000.00	120,605.21	+19,394.79
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$201,000.00	\$178,105.21	+\$22,894.79

Framingham.

General loans,	\$14,770.00	\$30,100.00	—\$15,330.00
Public service enterprise loans,	30,000.00	1,000.00	+29,000.00
Cemetery loans,	—	—	—
Tax loans,	124,262.50	109,740.00	+14,522.50
Other temporary loans,	85,000.00	4,000.00	+81,000.00
Warrants or orders,	—	—	—
TOTALS,	\$254,032.50	\$144,840.00	+\$109,192.50

Watertown.

General loans,	\$91,500.00	\$50,700.00	+\$40,800.00
Public service enterprise loans,	—	14,000.00	—14,000.00
Cemetery loans,	—	—	—
Tax loans,	330,000.00	300,000.00	+30,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$421,500.00	\$364,700.00	+\$56,800.00

Plymouth.

General loans,	\$45,000.00	\$17,893.25	+\$27,106.75
Public service enterprise loans,	25,000.00	9,666.66	+15,333.34
Cemetery loans,	—	—	—
Tax loans,	98,000.00	90,000.00	+8,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$168,000.00	\$117,559.91	+\$50,440.09

Southbridge.

General loans,	—	\$17,895.00	—\$17,895.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$45,000.00	31,000.00	+14,000.00
Other temporary loans,	—	—	—
Warrants or orders,	42.20	1,884.00	—1,841.80
TOTALS,	\$45,042.20	\$50,779.00	—\$5,736.80

Wakefield.

General loans,	\$19,000.00	\$29,000.00	—\$10,000.00
Public service enterprise loans,	—	12,550.00	—12,550.00
Cemetery loans,	—	500.00	—500.00
Tax loans,	224,000.00	195,000.00	+29,000.00
Other temporary loans,	—	—	—
Warrants or orders,	1,421.36	1,717.32	—295.96
TOTALS,	\$244,421.36	\$238,767.32	+\$5,654.04

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Webster.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$11,804.18	\$20,000.00	—\$8,195.82
Public service enterprise loans,	—	6,000.00	—6,000.00
Cemetery loans,	—	—	—
Tax loans,	56,000.00	57,000.00	—1,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$67,804.18	\$83,000.00	—\$15,195.82

Arlington.

General loans,	\$9,448.74	\$11,450.00	—\$2,001.26
Public service enterprise loans,	13,000.00	—	+13,000.00
Cemetery loans,	—	—	—
Tax loans,	115,200.00	118,000.00	—2,800.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$137,648.74	\$129,450.00	+\$8,198.74

Natick.

General loans,	\$10,600.00	\$12,800.00	—\$2,200.00
Public service enterprise loans,	1,800.00	11,000.00	—9,200.00
Cemetery loans,	—	—	—
Tax loans,	90,000.00	79,000.00	+11,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$102,400.00	\$102,800.00	—\$400.00

Greenfield.

General loans,	\$44,000.00	\$13,000.00	+\$31,000.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	65,000.00	65,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$109,000.00	\$78,000.00	+\$31,000.00

Danvers.

General loans,	\$6,000.00	\$3,750.00	+\$2,250.00
Public service enterprise loans,	19,500.00	5,500.00	+14,000.00
Cemetery loans,	—	—	—
Tax loans,	38,000.00	38,000.00	—
Other temporary loans,	10,000.00	10,000.00	—
Warrants or orders,	800.00	13.37	+786.63
TOTALS,	\$74,300.00	\$57,263.37	+\$17,036.63

Amesbury.

General loans,	\$27,000.00	\$27,600.00	—\$600.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	70,000.00	65,000.00	+5,000.00
Other temporary loans,	—	—	—
Warrants or orders,	2,451.10	775.73	+1,675.37
TOTALS,	\$99,451.10	\$93,375.73	+\$6,075.37

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Methuen.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$1,500.00	\$16,525.00	—\$15,025.00
Public service enterprise loans,	—	2,500.00	—2,500.00
Cemetery loans,	—	—	—
Tax loans,	77,000.00	67,000.00	+10,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$78,500.00	\$86,025.00	—\$7,525.00

Ware.

General loans,	—	\$10,730.00	—\$10,730.00
Public service enterprise loans,	—	2,700.00	—2,700.00
Cemetery loans,	—	—	—
Tax loans,	\$20,000.00	20,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$20,000.00	\$33,430.00	—\$13,430.00

Winchester.

General loans,	\$2,501.68	\$19,000.00	—\$16,498.32
Public service enterprise loans,	—	20,000.00	—20,000.00
Cemetery loans,	—	—	—
Tax loans,	50,000.00	65,000.00	—15,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$52,501.68	\$104,000.00	—\$51,498.32

West Springfield.

General loans,	\$44,915.00	\$5,000.00	+\$39,915.00
Public service enterprise loans,	—	3,000.00	—3,000.00
Cemetery loans,	—	—	—
Tax loans,	87,000.00	87,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$131,915.00	\$95,000.00	+\$36,915.00

North Attleborough.

General loans,	\$10,000.00	\$7,400.00	+\$2,600.00
Public service enterprise loans,	9,500.00	15,595.00	—6,095.00
Cemetery loans,	—	—	—
Tax loans,	98,700.00	45,000.00	+53,700.00
Other temporary loans,	—	—	—
Warrants or orders,	283.11	—	+283.11
TOTALS,	\$118,483.11	\$67,995.00	+\$50,488.11

Dedham.

General loans,	\$12,000.00	\$24,596.50	—\$12,596.50
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	70,000.00	70,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	226.90	352.09	—125.19
TOTALS,	\$82,226.90	\$94,948.50	—\$12,721.60

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Palmer.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$30,000.00	\$12,528.00	+\$17,472.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	10,000.00	10,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$40,000.00	\$22,528.00	+\$17,472.00

Northbridge.

General loans,	\$80,000.00	\$29,700.00	+\$50,300.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	10,000.00	10,000.00	—
Other temporary loans,	10,000.00	70,000.00	—60,000.00
Warrants or orders,	234.85	863.13	—628.28
TOTALS,	\$100,234.85	\$110,563.13	—\$10,328.28

Marblehead.

General loans,	—	\$5,000.00	—\$5,000.00
Public service enterprise loans,	—	9,500.00	—9,500.00
Cemetery loans,	—	—	—
Tax loans,	\$60,000.00	60,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$60,000.00	\$74,500.00	—\$14,500.00

Athol.

General loans,	\$43,500.00	\$8,000.00	+\$35,500.00
Public service enterprise loans,	—	7,000.00	—7,000.00
Cemetery loans,	—	—	—
Tax loans,	20,000.00	20,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$63,500.00	\$35,000.00	+\$28,500.00

Spencer.

General loans,	—	\$5,418.95	—\$5,418.95
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$42,200.00	45,000.00	—2,800.00
Other temporary loans,	—	—	—
Warrants or orders,	39.70	—	+39.70
TOTALS,	\$42,239.70	\$50,418.95	—\$8,179.25

Milton.

General loans,	\$1,055.09	\$21,500.00	—\$20,444.91
Public service enterprise loans,	—	11,000.00	—11,000.00
Cemetery loans,	—	—	—
Tax loans,	140,000.00	140,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$141,055.09	\$172,500.00	—\$31,444.91

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Winthrop.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$93,015.00	\$33,830.00	+\$59,185.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	168,000.00	171,000.00	—3,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$261,015.00	\$204,830.00	+\$56,185.00

Montague.

General loans,	\$2,000.00	\$6,000.00	—\$4,000.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	39,725.00	36,700.00	+3,025.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$41,725.00	\$42,700.00	—\$975.00

Middleborough.

General loans,	\$12,000.00	\$11,400.00	+\$600.00
Public service enterprise loans,	18,000.00	3,500.00	+14,500.00
Cemetery loans,	—	—	—
Tax loans,	50,500.00	44,000.00	+6,500.00
Other temporary loans,	—	—	—
Warrants or orders,	2,256.79	—	+2,256.79
TOTALS,	\$82,756.79	\$58,900.00	+\$23,856.79

Braintree.

General loans,	—	\$4,000.00	—\$4,000.00
Public service enterprise loans,	—	5,900.00	—5,900.00
Cemetery loans,	—	—	—
Tax loans,	\$80,000.00	80,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	526.30	—526.30
TOTALS,	\$80,000.00	\$90,426.30	—\$10,426.30

Easthampton.

General loans,	\$5,000.00	\$7,300.00	—\$2,300.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	44,000.00	46,000.00	—2,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$49,000.00	\$53,300.00	—\$4,300.00

Bridgewater.

General loans,	—	—	—
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$23,000.00	\$23,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	8.46	—	+\$8.46
TOTALS,	\$23,008.46	\$23,000.00	+\$8.46

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Norwood.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$88,962.50	\$6,600.00	+\$82,362.50
Public service enterprise loans,	31,000.00	2,225.00	+28,775.00
Cemetery loans,	—	—	—
Tax loans,	30,000.00	30,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$149,962.50	\$38,825.00	+\$111,137.50

Andover.

General loans,	—	\$4,000.00	—\$4,000.00
Public service enterprise loans,	—	6,000.00	—6,000.00
Cemetery loans,	—	—	—
Tax loans,	\$194,000.00	199,000.00	—5,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$194,000.00	\$209,000.00	—\$15,000.00

Whitman.

General loans,	—	\$9,000.00	—\$9,000.00
Public service enterprise loans,	\$12,000.00	1,025.00	+10,975.00
Cemetery loans,	—	—	—
Tax loans,	75,000.00	55,000.00	+20,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$87,000.00	\$65,025.00	+\$21,975.00

Stoneham.

General loans,	\$3,250.00	\$8,000.00	—\$4,750.00
Public service enterprise loans,	—	5,000.00	—5,000.00
Cemetery loans,	—	—	—
Tax loans,	64,000.00	68,000.00	—4,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$67,250.00	\$81,000.00	—\$13,750.00

Rockland.

General loans,	—	\$5,500.00	—\$5,500.00
Public service enterprise loans,	—	5,000.00	—5,000.00
Cemetery loans,	—	—	—
Tax loans,	\$15,000.00	15,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$15,000.00	\$25,500.00	—\$10,500.00

Saugus.

General loans,	—	\$5,350.00	—\$5,350.00
Public service enterprise loans,	\$5,000.00	3,000.00	+2,000.00
Cemetery loans,	—	—	—
Tax loans,	105,000.00	105,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$110,000.00	\$113,350.00	—\$3,350.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Hudson.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$114.21	\$12,505.25	—\$12,391.04
Public service enterprise loans,	2,000.00	8,800.00	—6,800.00
Cemetery loans,	—	—	—
Tax loans,	10,000.00	10,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$12,114.21	\$31,305.25	—\$19,191.04

Wellesley.

General loans,	\$6,000.00	\$16,000.00	—\$10,000.00
Public service enterprise loans,	25,000.00	13,000.00	+12,000.00
Cemetery loans,	—	—	—
Tax loans,	125,000.00	100,000.00	+25,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$156,000.00	\$129,000.00	+\$27,000.00

Great Barrington.

General loans,	\$6,400.00	—	+\$6,400.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	\$200.00	—200.00
Tax loans,	17,100.00	17,100.00	—
Other temporary loans,	8,350.00	7,300.00	+1,050.00
Warrants or orders,	—	—	—
TOTALS,	\$31,850.00	\$24,600.00	+\$7,250.00

Stoughton.

General loans,	\$50,000.00	\$52,300.00	—\$2,300.00
Public service enterprise loans,	—	7,000.00	—7,000.00
Cemetery loans,	—	—	—
Tax loans,	67,228.00	70,000.00	—2,772.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$117,228.00	\$129,300.00	—\$12,072.00

Winchendon.

General loans,	\$750.00	\$2,000.00	—\$1,250.00
Public service enterprise loans,	—	4,000.00	—4,000.00
Cemetery loans,	—	—	—
Tax loans,	38,000.00	25,000.00	+13,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$38,750.00	\$31,000.00	+\$7,750.00

Maynard.

General loans,	—	\$4,300.00	—\$4,300.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$19,700.78	18,000.00	+1,700.78
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$19,700.78	\$22,300.00	—\$2,599.22

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Blackstone.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	—	\$7,000.00	—\$7,000.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$74,300.00	62,900.00	+11,400.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$74,300.00	\$69,900.00	+\$4,400.00

Reading.

General loans,	\$851.24	\$11,450.00	—\$10,598.76
Public service enterprise loans,	26,000.00	9,000.00	+17,000.00
Cemetery loans,	—	100.00	—100.00
Tax loans,	78,000.00	76,000.00	+2,000.00
Other temporary loans,	2,500.00	—	+2,500.00
Warrants or orders,	—	—	—
TOTALS,	\$107,351.24	\$96,550.00	+\$10,801.24

Orange.

General loans,	\$18,000.00	\$4,000.00	+\$14,000.00
Public service enterprise loans,	—	3,000.00	—3,000.00
Cemetery loans,	—	—	—
Tax loans,	22,000.00	22,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$40,000.00	\$29,000.00	+\$11,000.00

Concord.

General loans,	—	\$7,000.00	—\$7,000.00
Public service enterprise loans,	\$2,000.00	—	+2,000.00
Cemetery loans,	—	—	—
Tax loans,	62,000.00	65,000.00	—3,000.00
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$64,000.00	\$72,000.00	—\$8,000.00

Westborough.

General loans,	\$8,000.00	\$7,750.00	+\$250.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	30,000.00	30,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$38,000.00	\$37,750.00	+\$250.00

Amherst.

General loans,	—	\$3,500.00	—\$3,500.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	\$5,500.00	5,500.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$5,500.00	\$9,000.00	—\$3,500.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Continued.*Franklin.*

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$2,500.00	\$3,000.00	—\$500.00
Public service enterprise loans,	170,000.00	—	+170,000.00
Cemetery loans,	—	—	—
Tax loans,	21,000.00	21,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$193,500.00	\$24,000.00	+169,500.00

Ipswich.

General loans,	\$21,500.00	\$2,100.00	+\$19,400.00
Public service enterprise loans,	8,000.00	500.00	+7,500.00
Cemetery loans,	—	—	—
Tax loans,	22,000.00	18,000.00	+4,000.00
Other temporary loans,	—	—	—
Warrants or orders,	2,357.04	837.19	+1,519.85
TOTALS,	\$53,857.04	\$21,437.19	+\$32,419.85

Swampscott.

General loans,	\$20,000.00	\$15,600.00	+\$4,400.00
Public service enterprise loans,	8,000.00	—	+8,000.00
Cemetery loans,	—	—	—
Tax loans,	75,100.00	75,000.00	+100.00
Other temporary loans,	—	—	—
Warrants or orders,	793.72	100.75	+692.97
TOTALS,	\$103,893.72	\$90,700.75	+\$13,192.97

Abington.

General loans,	—	\$2,000.00	—\$2,000.00
Public service enterprise loans,	\$3,000.00	6,000.00	—3,000.00
Cemetery loans,	—	—	—
Tax loans,	64,900.00	63,850.00	+1,050.00
Other temporary loans,	—	—	—
Warrants or orders,	52.19	58.15	—5.96
TOTALS,	\$67,952.19	\$71,908.15	—\$3,955.96

South Hadley.

General loans,	\$3,300.00	—	+\$3,300.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	40,000.00	\$40,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$43,300.00	\$40,000.00	+\$3,300.00

Grafton.

General loans,	\$500.00	\$2,000.00	—\$1,500.00
Public service enterprise loans,	—	—	—
Cemetery loans,	—	—	—
Tax loans,	10,000.00	10,000.00	—
Other temporary loans,	—	—	—
Warrants or orders,	—	—	—
TOTALS,	\$10,500.00	\$12,000.00	—\$1,500.00

TABLE XIII. — *Debt Transactions for 1907 Classified by Character of Obligation* — Concluded.**Recapitulation.**

CHARACTER OF OBLIGATION.	DEBT OF 1907		Increase (+) or Decrease (—)
	Incurred	Cancelled	
General loans,	\$1,825,887.64	\$1,017,854.22	+\$808,033.42
Public service enterprise loans,	414,800.00	404,942.65	+9,857.34
Cemetery loans,	—	800.00	—800.00
Tax loans,	5,004,416.28	4,687,195.21	+317,221.07
Other temporary loans,	437,350.00	309,300.00	+128,050.00
Warrants or orders,	36,065.27	22,514.34	+13,550.93
TOTALS,	\$7,718,519.19	\$6,442,606.43	+\$1,275,912.76

TABLE XIV. — *Sinking Fund Payments to the State.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$17,289.40	—	\$17,289.40	\$10,473.64	\$6,815.76	—
Hyde Park,	9,646.33	\$7,214.17	2,432.16	1,272.45	874.71	\$285.00
Attleborough,	8,120.74	8,120.74	—	—	—	—
Revere,	10,200.01	1,800.00	8,400.01	1,461.48	2,255.06	4,683.47
Weymouth,	474.12	—	474.12	—	474.12	—
Watertown,	5,871.22	—	5,871.22	1,320.65	860.76	3,689.81
Wakefield,	1,586.14	—	1,586.14	1,025.69	560.45	—
Arlington,	5,462.81	—	5,462.81	1,259.53	687.55	3,515.73
Natick,	800.00	800.00	—	—	—	—
Ware,	1,150.00	1,150.00	—	—	—	—
Winchester,	2,638.13	—	2,638.13	1,328.62	1,309.51	—
Dedham,	4,206.69	2,310.44	1,896.25	1,123.04	773.21	—
Palmer,	750.00	750.00	—	—	—	—
Northbridge,	466.38	466.38	—	—	—	—
Milton,	8,706.30	—	8,706.30	2,602.74	2,637.07	3,466.49
Winthrop,	5,133.73	—	5,133.73	1,062.89	582.23	3,488.61
Braintree,	352.70	—	352.70	—	352.70	—
Stoneham,	4,126.19	—	4,126.19	632.42	1,648.67	1,845.10
Saugus,	284.21	—	284.21	—	284.21	—
Wellesley,	1,399.19	—	1,399.19	—	1,399.19	—
Reading,	372.74	—	372.74	—	372.74	—
Westborough,	1,387.84	1,387.84	—	—	—	—
Swampscott,	725.53	—	725.53	—	725.53	—
Totals,	\$91,150.40	\$23,999.57	\$67,150.83	\$23,563.15	\$22,613.47	\$20,974.21

The following towns over 5,000 population made no sinking fund payment in 1907 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Easthampton	Maynard	Southbridge
Adams	Framingham	Methuen	South Hadley
Amesbury	Franklin	Middleborough	Spencer
Amherst	Gardner	Milford	Stoughton
Andover	Grafton	Montague	Webster
Athol	Great Barrington	North Attleborough	Westfield
Blackstone	Greenfield	Norwood	West Springfield
Bridgewater	Hudson	Orange	Whitman
Clinton	Ipswich	Peabody	Winchendon
Concord	Leominster	Plymouth	
Danvers	Marblehead	Rockland	

In the town of Westfield the work on the abolition of grade crossings was done wholly by the railroad and a direct payment of \$1,029.78 was made by the town to the railroad.

In the town of Dedham the total sinking fund payment to the State on account of grade crossings does not appear inasmuch as Westwood, which was set apart from Dedham, paid its proportionate part of the assessment.

TABLE XV. — *Method of Meeting Debt Requirements from Taxation.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking Funds
Brookline, . . .	\$167,150.40	\$149,861.00	—	\$17,289.40	89.66	—	10.34
Hyde Park, . . .	26,646.33	17,000.00	—	9,646.33	63.80	—	36.20
Leominster, . . .	32,758.27	6,658.27	\$26,100.00	—	20.33	79.67	—
Westfield, . . .	38,229.78	38,229.78	—	—	100.00	—	—
Clinton, . . .	14,025.00	4,525.00	9,500.00	—	32.26	67.74	—
Peabody, . . .	32,800.00	32,000.00	800.00	—	97.56	2.44	—
Attleborough, . . .	30,359.74	9,639.00	12,600.00	8,120.74	31.75	41.50	26.75
Revere, . . .	67,130.01	56,930.00	—	10,200.01	84.81	—	15.19
Adams, . . .	—	—	—	—	—	—	—
Milford, . . .	14,250.00	14,250.00	—	—	100.00	—	—
Gardner, . . .	23,200.00	23,200.00	—	—	100.00	—	—
Weymouth, . . .	21,206.91	7,500.00	13,232.79	474.12	35.37	62.40	2.23
Framingham, . . .	40,948.46	31,100.00	9,848.46	—	75.95	24.05	—
Watertown, . . .	46,571.22	40,700.00	—	5,871.22	87.39	—	12.61
Plymouth, . . .	27,559.91	27,559.91	—	—	100.00	—	—
Southbridge, . . .	18,645.00	17,895.00	750.00	—	95.98	4.02	—
Wakefield, . . .	43,636.14	42,050.00	—	1,586.14	96.37	—	3.63
Webster, . . .	29,000.00	20,000.00	9,000.00	—	68.97	31.03	—
Arlington, . . .	31,912.81	11,450.00	15,000.00	5,462.81	35.88	47.00	17.12
Natick, . . .	21,276.92	12,800.00	7,676.92	800.00	60.16	36.08	3.76
Greenfield, . . .	13,000.00	13,000.00	—	—	100.00	—	—
Danvers, . . .	27,100.00	9,250.00	17,850.00	—	34.13	65.87	—
Amesbury, . . .	8,672.08	4,600.00	4,072.08	—	53.04	46.96	—
Methuen, . . .	16,025.00	13,025.00	3,000.00	—	81.28	18.72	—
Ware, . . .	14,580.00	13,430.00	—	1,150.00	92.11	—	7.89
Winchester, . . .	41,638.13	39,000.00	—	2,638.13	93.66	—	6.34
West Springfield, . . .	8,000.00	8,000.00	—	—	100.00	—	—
North Attleborough, . . .	18,495.00	12,995.00	5,500.00	—	70.26	29.74	—
Dedham, . . .	28,803.19	24,596.50	—	4,206.69	85.40	—	14.60
Palmer, . . .	13,278.00	12,528.00	—	750.00	94.35	—	5.65
Northbridge, . . .	30,166.38	29,700.00	—	466.38	98.45	—	1.55
Marblehead, . . .	15,500.00	14,500.00	1,000.00	—	93.55	6.45	—
Athol, . . .	16,700.00	15,000.00	1,700.00	—	89.82	10.18	—
Spencer, . . .	9,918.95	5,418.95	4,500.00	—	54.63	45.37	—
Milton, . . .	41,206.30	32,500.00	—	8,706.30	78.87	—	21.13
Winthrop, . . .	38,963.73	33,830.00	—	5,133.73	86.82	—	13.18
Montague, . . .	6,000.00	6,000.00	—	—	100.00	—	—
Middleborough, . . .	14,900.00	14,900.00	—	—	100.00	—	—
Braintree, . . .	15,802.70	9,900.00	5,500.00	352.70	62.65	35.12	2.23
Easthampton, . . .	7,300.00	7,300.00	—	—	100.00	—	—
Bridgewater, . . .	—	—	—	—	—	—	—
Norwood, . . .	13,025.00	8,825.00	4,200.00	—	67.75	32.25	—
Andover, . . .	20,550.50	10,000.00	10,550.50	—	48.66	51.34	—
Whitman, . . .	12,535.00	10,025.00	2,500.00	—	80.04	19.96	—
Stoneham, . . .	17,126.19	13,000.00	—	4,126.19	75.91	—	24.09
Rockland, . . .	10,500.00	10,500.00	—	—	100.00	—	—
Saugus, . . .	8,634.21	8,350.00	—	284.21	96.71	—	3.29
Hudson, . . .	21,305.25	21,305.25	—	—	100.00	—	—
Wellesley, . . .	31,399.19	24,000.00	6,000.00	1,399.19	76.43	19.11	4.46
Great Barrington, . . .	6,600.00	200.00	6,400.00	—	3.03	96.97	—
Stoughton, . . .	7,314.00	7,314.00	—	—	100.00	—	—
Winchendon, . . .	6,000.00	6,000.00	—	—	100.00	—	—
Maynard, . . .	7,300.00	4,300.00	3,000.00	—	58.90	41.10	—
Blackstone, . . .	7,000.00	7,000.00	—	—	100.00	—	—
Reading, . . .	20,922.74	20,550.00	—	372.74	98.22	—	1.78
Orange, . . .	7,000.00	7,000.00	—	—	100.00	—	—
Concord, . . .	13,920.00	7,000.00	16,920.00	—	50.29	49.71	—
Westborough, . . .	12,637.84	7,750.00	3,500.00	1,387.84	61.32	27.70	10.98
Amherst, . . .	5,000.00	3,500.00	1,500.00	—	70.00	30.00	—
Franklin, . . .	3,000.00	3,000.00	—	—	100.00	—	—
Ipswich, . . .	5,684.00	2,600.00	3,084.00	—	45.74	54.26	—
Swampscott, . . .	19,185.53	15,600.00	2,860.00	725.53	81.31	14.91	3.78
Abington, . . .	8,000.00	8,000.00	—	—	100.00	—	—
South Hadley, . . .	—	—	—	—	—	—	—
Grafton, . . .	2,000.00	2,000.00	—	—	100.00	—	—
65 Towns, . . .	\$1,379,985.81	\$1,090,640.66	\$198,194.75	\$91,150.40	79.03	14.36	6.61

¹ Includes \$2,000 building insurance fund.

DIVISION E.

CASH BALANCES.

TABLE XVI. — *Cash Balances.*

CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907	CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907
Brookline,	\$150,084.63	\$134,119.37	Webster,	\$20,391.96	\$14,797.07
Treasurer,	146,217.51	131,101.25	Treasurer,	7,580.00	3,761.54
Library,	149.57	165.39	Sewer,	2,746.52	814.58
Cemetery,	3,717.55	2,852.73	Charity,	19.38	3.48
Hyde Park,	17,269.53	27,938.87	School,	2,749.43	2,406.90
Treasurer,	14,740.37	24,957.26	Library,	805.38	982.43
Library,	2,529.16	2,981.61	Cemetery,	166.14	808.13
Leominster,	28,420.14	43,933.23	Water,	6,325.11	6,020.01
Treasurer,	28,414.73	43,932.55	Arlington,	12,615.62	9,116.34
Library,	5.41	0.68	Treasurer,	12,615.62	9,116.34
Westfield,	72,779.87	63,293.97	Natick,	8,591.63	3,147.04
Treasurer,	44,731.86	36,633.33	Treasurer,	8,591.63	3,147.04
Water,	28,048.01	26,660.64	Greenfield,	10,328.28	29,619.44
Clinton,	15,429.26	39,461.77	Treasurer,	10,313.95	29,614.09
Treasurer,	4,356.92	30,279.04	Library,	14.33	5.35
Sewer assessment fund,	2,569.94	1,091.22	Danvers,	6,603.51	12,930.62
Water,	8,502.40	8,091.51	Treasurer,	2,592.01	10,646.86
Peabody,	105,116.91	108,097.28	Water,	4,011.50	2,283.76
Treasurer,	100,978.96	103,466.51	Amesbury,	14,781.31	20,383.23
Cemetery,	483.74	401.62	Treasurer,	11,533.64	15,039.84
Electric light,	3,654.21	4,225.37	Library,	19.07	126.59
Water,	—	3.78	Water,	3,228.60	5,216.80
Attleborough,	39,961.08	29,411.17	Methuen,	14,061.10	10,267.48
Treasurer,	26,040.06	28,057.08	Treasurer,	14,061.10	10,267.48
Collector,	3,907.21	100.33	Ware,	14,893.15	18,090.24
Charity,	33.80	—	Treasurer,	14,893.15	18,090.24
Water,	9,980.01	1,253.76	Winchester,	39,202.12	26,713.96
Revere,	48,267.72	73,884.17	Treasurer,	39,202.12	26,713.96
Treasurer,	10,407.89	36,473.96	West Springfield,	3,233.81	4,938.09
Water,	37,859.83	37,410.21	Treasurer,	3,233.81	4,938.09
Adams,	1,951.35	16,971.36	North Attleborough,	19,967.85	47,973.39
Treasurer,	1,713.84	16,631.16	Treasurer,	19,845.70	47,565.02
Library,	237.51	340.20	Collector,	122.15	408.37
Milford,	41,642.96	21,672.37	Dedham,	60,217.15	67,005.40
Treasurer,	41,628.23	21,639.64	Treasurer,	59,341.69	65,192.18
Cemetery,	14.73	32.73	Sewer,	67.16	36.92
Gardner,	24,999.93	20,601.93	Charity,	—	427.23
Treasurer,	12,396.78	1,001.07	Library,	457.32	785.94
Sewer,	1,273.70	9,526.97	Cemetery,	350.98	563.13
Charity,	189.14	141.91	Palmer,	883.62	16,139.27
Library,	1,176.03	1,595.50	Treasurer,	866.76	16,129.95
Water,	9,964.28	8,336.48	Charity,	12.28	9.32
Weymouth,	1,853.34	4,087.25	Cemetery,	4.58	—
Treasurer,	—	1,672.32	Northbridge,	3,463.90	32,814.15
Library,	181.90	357.74	Treasurer,	3,173.84	32,497.13
Park,	210.81	291.09	Cemetery,	290.06	317.02
Water,	1,460.63	1,766.10	Marblehead,	31,794.49	7,871.32
Framingham,	46,652.06	69,867.21	Treasurer,	31,794.49	7,871.32
Treasurer,	24,183.89	45,317.82	Athol,	22,771.44	2,905.56
Library,	280.96	297.76	Treasurer,	22,771.44	2,905.56
Cemetery,	9,077.78	10,845.97	Spencer,	3,633.58	905.67
Water,	13,109.43	13,405.66	Treasurer,	818.94	101.29
Watertown,	11,417.91	14,536.69	Library,	2,586.43	392.23
Treasurer,	11,417.91	14,536.69	Water,	228.21	412.15
Plymouth,	5,307.02	4,949.55	Milton,	45,238.49	33,791.82
Treasurer,	5,307.02	4,949.55	Treasurer,	24,519.04	14,901.73
Southbridge,	8,228.17	16,102.57	Sewer,	11,550.13	15,931.52
Treasurer,	8,228.17	16,102.57	Charity,	524.10	187.85
Wakefield,	12,056.12	3,635.03	Library,	1,836.49	1,764.14
Treasurer,	11,935.39	3,543.24	Cemetery,	990.05	474.97
Sewer,	101.12	20.50	Water,	5,818.68	531.61
Electric light, ¹	19.61	71.29	Winthrop,	3,332.37	8,097.68
			Treasurer,	3,332.37	8,097.68

¹ Including gas.

TABLE XVI. — *Cash Balances* — Concluded.

CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907	CLASSIFICATION.	Cash at Beginning of 1907	Cash at End of 1907
Montague,	\$431.67	\$459.18	Stoughton,	\$13,653.86	\$11,965.03
Treasurer,	177.24	46.64	Treasurer,	12,613.08	10,889.94
Soldiers' relief,	181.02	348.81	Library,	10.32	18.46
Library,	73.41	63.73	Water,	1,030.46	1,056.63
Middleborough,	3,040.37	1,983.95	Winchendon,	13,183.02	20,860.49
Treasurer,	2,533.22	786.79	Treasurer,	13,171.96	19,835.22
Library,	485.10	1,109.90	Charity,	1.18	7.20
Electric light, ¹	22.05	87.26	Library,	9.88	—
Braintree,	6,341.40	12,256.80	Water,	—	1,018.07
Treasurer,	5,116.17	11,106.06	Maynard,	4,412.58	5,847.37
Library,	48.89	7.15	Treasurer,	390.78	—
Electric light,	740.88	623.93	Water,	4,021.80	5,847.37
Water,	435.46	519.66	Blackstone,	1,594.38	1,133.47
Easthampton,	8,947.74	8,940.22	Treasurer,	1,305.64	982.39
Treasurer,	8,843.78	8,840.04	Library,	288.74	151.08
Library,	98.96	100.18	Reading,	2,922.73	6,812.23
Bridgewater,	2,850.28	3,276.36	Treasurer,	2,777.85	6,536.91
Treasurer,	2,811.69	3,264.69	Library,	127.68	141.31
Charity,	38.59	11.67	Electric light,	7.87	123.21
Norwood,	58,594.72	34,260.62	Water,	9.33	10.80
Treasurer,	27,224.42	4,390.08	Orange,	10,390.93	9,590.02
Sewer,	1,387.95	22,388.34	Treasurer,	8,973.13	7,850.66
Library,	34.70	22.94	Fire,	384.82	313.29
Cemetery,	1,207.25	1,552.29	School,	754.41	940.21
Electric light,	24,577.30	331.50	Library,	278.57	485.86
Water,	4,163.10	5,575.47	Concord,	9,290.24	10,065.90
Andover,	6,580.77	10,771.43	Treasurer,	9,290.24	10,065.90
Treasurer,	1,176.81	6,370.19	Westborough,	34,301.15	5,048.08
Sewer,	3,982.16	4,139.70	Treasurer,	31,607.88	5,047.12
Library,	1,165.02	312.18	Library building fund,	2,693.27	0.96
Water,	256.78	49.36	Amherst,	15,200.88	12,705.18
Whitman,	64,327.02	6,818.33	Treasurer,	15,034.21	12,318.43
Treasurer,	64,289.64	5,586.87	Library,	166.67	386.75
Library,	1.51	2.41	Franklin,	5,310.66	6,632.46
Water,	35.87	1,229.05	Treasurer,	5,310.66	2,720.20
Stoneham,	26,560.58	30,790.08	Water,	—	3,912.26
Treasurer,	5,744.66	11,643.15	Ipswich,	6,511.70	9,261.40
Sewer,	6,735.73	2,733.41	Treasurer,	1,001.86	7,215.31
Water,	14,080.19	16,408.52	Farley's brook,	—	10.12
Rockland,	8,000.17	9,815.47	Electric light,	1,352.44	431.14
Treasurer,	7,999.11	9,812.19	Water,	4,157.40	1,604.83
Library,	1.06	3.28	Swampscott,	13,462.15	20,856.31
Saugus,	13,435.16	2,863.30	Treasurer,	3,366.86	11,070.65
Treasurer,	13,409.57	2,838.83	Sewer,	6,579.79	6,877.37
Charity,	0.99	1.22	Water,	3,515.50	2,908.29
School,	24.60	23.25	Abington,	7,085.62	5,026.12
Hudson,	34,201.34	9,481.37	Treasurer,	4,477.38	2,770.25
Treasurer,	18,791.64	9,481.37	Library,	11.48	43.34
Water,	15,409.70	—	Water,	2,596.76	2,212.53
Wellesley,	39,201.49	6,298.43	South Hadley,	891.45	3,817.97
Treasurer,	34,342.13	674.31	Treasurer,	427.16	3,506.13
Water,	4,859.36	5,624.12	Library,	464.29	311.84
Great Barrington,	952.32	1,167.79	Grafton,	9,931.66	13,143.15
Treasurer,	447.12	1,167.79	Treasurer,	9,627.11	12,803.56
Charity,	328.81	—	Library,	80.41	110.01
School,	91.85	—	Cemetery,	224.14	229.58
Cemetery,	84.54	—			

¹ Including gas.

PART III.

TOWNS UNDER 5,000 POPULATION.

Fiscal Years of Towns Under 5,000 Population.

The data given in Part III are for fiscal years ending in the several towns, as follows:

Towns. (Population under 5,000)	Fiscal Year Ending	Pages of Report	Towns. (Population under 5,000)	Fiscal Year Ending	Pages of Report
Acton,	Mar. 1, 1908	230	Heath,	Feb. 15, 1908	276
Acushnet,	Feb. 1, 1908	249	Hingham,	Dec. 31, 1907	214
Agawam,	Mar. 1, 1908	224	Holbrook,	Dec. 31, 1907	226
Alford,	Mar. 3, 1908	278	Holden,	Mar. 1, 1908	225
Ashburnham,	Dec. 31, 1907	237	Holland,	Mar. 9, 1908	280
Ashby,	Dec. 31, 1907	262	Holliston,	Dec. 31, 1907	224
Ashfield,	Feb. 5, 1908	258	Hopedale,	Dec. 31, 1907	233
Ashland,	Jan. 31, 1908	243	Hopkinton,	Jan. 31, 1908	226
Auburn,	Feb. 29, 1908	234	Hubbardston,	Dec. 31, 1907	251
Avon,	Dec. 31, 1907	236	Hull,	Dec. 31, 1907	232
Barnstable,	Dec. 31, 1907	216	Kingston,	Dec. 31, 1907	229
Barre,	Dec. 31, 1907	226	Lakeville,	Dec. 31, 1907	260
Belchertown,	Feb. 15, 1908	231	Lancaster,	Feb. 29, 1908	227
Bellingham,	Feb. 1, 1908	241	Lanesborough,	Mar. 14, 1908	262
Belmont,	Dec. 31, 1907	216	Leverett,	Feb. 15, 1908	266
Berkley,	Jan. 1, 1908	258	Leyden,	Feb. 14, 1908	275
Billerica,	Feb. 28, 1908	223	Lincoln,	Jan. 31, 1908	253
Bolton,	Mar. 1, 1908	264	Littleton,	Mar. 1, 1908	251
Bourne,	Dec. 31, 1907	238	Longmeadow,	Feb. 15, 1908	257
Boxborough,	Mar. 2, 1908	276	Ludlow,	Mar. 1, 1908	218
Brewster,	Feb. 1, 1908	265	Lunenburg,	Dec. 31, 1907	249
Brimfield,	Mar. 2, 1908	261	Lynnfield,	Mar. 1, 1908	263
Brookfield,	Feb. 29, 1908	227	Mansfield,	Dec. 31, 1907	217
Buckland,	Feb. 1, 1908	244	Marion,	Jan. 31, 1908	256
Burlington,	Feb. 28, 1908	268	Marshfield,	Dec. 31, 1907	240
Carlisle,	Feb. 1, 1908	269	Mashpee,	Feb. 3, 1908	277
Carver,	Jan. 15, 1908	246	Mattapoisett,	Dec. 31, 1907	252
Charlemont,	Feb. 15, 1908	257	Medfield,	Jan. 31, 1908	221
Charlton,	Mar. 11, 1908	231	Medway,	Jan. 31, 1908	225
Chatham,	Dec. 31, 1907	242	Mendon,	Feb. 1, 1908	259
Chelmsford,	Feb. 29, 1908	217	Merrimac,	Jan. 31, 1908	237
Cheshire,	Mar. 1, 1908	250	Millis,	Jan. 31, 1908	250
Chester,	Mar. 1, 1908	248	Monson,	Apr. 1, 1908	216
Chesterfield,	Feb. 1, 1908	268	Monterey,	Mar. 9, 1908	273
Chilmark,	Feb. 20, 1908	277	Montgomery,	Mar. 1, 1908	279
Clarksburg,	Mar. 1, 1908	251	Mount Washington,	Mar. 23, 1908	280
Cohasset,	Dec. 31, 1907	224	Nahant,	Feb. 29, 1908	260
Colrain,	Feb. 1, 1908	239	Nantucket,	Dec. 31, 1907	222
Cummington,	Feb. 15, 1908	265	Needham,	Dec. 31, 1907	217
Dalton,	Mar. 1, 1908	222	New Braintree,	Feb. 1, 1908	271
Dana,	Feb. 3, 1908	263	Newbury,	Jan. 31, 1908	245
Dartmouth,	Jan. 31, 1908	219	Norfolk,	Jan. 31, 1908	255
Deerfield,	Feb. 15, 1908	230	North Andover,	Dec. 31, 1907	214
Dennis,	Jan. 1, 1908	234	Northborough,	Feb. 12, 1908	235
Dighton,	Dec. 31, 1907	232	Northfield,	Feb. 5, 1908	233
Douglas,	Mar. 1, 1908	229	Norton,	Dec. 31, 1907	232
Dover,	Jan. 31, 1908	267	Norwell,	Dec. 31, 1907	243
Dracut,	Feb. 1, 1908	220	Oak Bluffs,	Feb. 15, 1908	253
Dunstable,	Mar. 1, 1908	274	Oakham,	Mar. 1, 1908	270
Duxbury,	Dec. 31, 1907	233	Orleans,	Dec. 31, 1907	255
East Bridgewater,	Dec. 31, 1907	222	Oxford,	Mar. 1, 1908	223
Eastham,	Dec. 31, 1907	270	Pelham,	Mar. 1, 1908	272
East Longmeadow,	Feb. 20, 1908	248	Pembroke,	Dec. 31, 1907	250
Easton,	Dec. 31, 1907	214	Phillipston,	Jan. 31, 1908	274
Edgartown,	Feb. 19, 1908	252	Plainfield,	Feb. 1, 1908	275
Egremont,	Mar. 2, 1908	265	Plainville,	Jan. 31, 1908	249
Enfield,	Mar. 1, 1908	257	Plympton,	Feb. 1, 1908	270
Erving,	Mar. 1, 1908	254	Prescott,	Feb. 15, 1908	277
Falmouth,	Dec. 31, 1907	221	Princeton,	Jan. 31, 1908	261
Foxborough,	Dec. 31, 1907	220	Provincetown,	Dec. 31, 1907	215
Gay Head,	Feb. 14, 1908	279	Randolph,	Dec. 31, 1907	218
Georgetown,	Feb. 1, 1908	238	Raynham,	Dec. 31, 1907	241
Gosnold,	Mar. 9, 1908	279	Rehoboth,	Feb. 1, 1908	235
Granby,	Feb. 1, 1908	264	Richmond,	Mar. 15, 1908	267
Granville,	Feb. 10, 1908	262	Rochester,	Jan. 31, 1908	252
Greenwich,	Mar. 1, 1908	272	Rowe,	Feb. 15, 1908	269
Hadley,	Feb. 15, 1908	236	Rowley,	Dec. 31, 1907	247
Halifax,	Dec. 31, 1907	271	Royalston,	Dec. 31, 1907	261
Hamilton,	Feb. 29, 1908	242	Rutland,	Mar. 1, 1908	240
Hampden,	Mar. 20, 1908	268	Salisbury,	Dec. 31, 1907	242
Hancock,	Mar. 2, 1908	274	Sandisfield,	Mar. 20, 1908	266
Hanover,	Dec. 31, 1907	229	Sandwich,	Dec. 31, 1907	245
Hanson,	Dec. 31, 1907	244	Savoy,	Mar. 11, 1908	269
Harvard,	Mar. 1, 1908	255	Scituate,	Dec. 31, 1907	225
Harwich,	Dec. 31, 1907	228	Seekonk,	Feb. 19, 1908	236
Hatfield,	Mar. 1, 1908	239	Sharon,	Dec. 31, 1907	231
Hawley,	Feb. 15, 1908	273	Sheffield,	Mar. 1, 1908	238

Fiscal Years of Towns Under 5,000 Population — Concluded.

Towns. (Population under 5,000)	Fiscal Year Ending	Pages of Report	Towns. (Population under 5,000)	Fiscal Year Ending	Pages of Report
Shelburne, . . .	Feb. 1, 1908	244	Wareham, . . .	Dec. 31, 1907	220
Sherborn, . . .	Feb. 3, 1908	247	Washington, . . .	Mar. 10, 1908	276
Shirley, . . .	Apr. 1, 1908	241	Wayland, . . .	Feb. 29, 1908	228
Shrewsbury, . . .	Feb. 1, 1908	237	Wellfleet, . . .	Dec. 31, 1907	258
Shutesbury, . . .	Mar. 20, 1908	275	Wenham, . . .	Dec. 31, 1907	259
Somerset, . . .	Dec. 31, 1907	228	West Boylston, . . .	Mar. 2, 1908	243
Southampton, . . .	Mar. 1, 1908	259	West Bridgewater, . . .	Dec. 31, 1907	234
Stow, . . .	Mar. 16, 1908	256	West Brookfield, . . .	Mar. 1, 1908	247
Sturbridge, . . .	Mar. 1, 1908	235	Westford, . . .	Mar. 1, 1908	227
Sunderland, . . .	Mar. 1, 1908	260	Westhampton, . . .	Feb. 1, 1908	272
Sutton, . . .	Mar. 1, 1908	221	Westminster, . . .	Feb. 1, 1908	248
Templeton, . . .	Mar. 1, 1908	219	West Newbury, . . .	Jan. 31, 1908	246
Tewksbury, . . .	Jan. 31, 1908	215	Weston, . . .	Feb. 29, 1908	230
Tisbury, . . .	Mar. 6, 1908	254	Westport, . . .	Dec. 31, 1907	223
Tolland, . . .	Feb. 25, 1908	278	West Stockbridge, . . .	Apr. 6, 1908	256
Topsfield, . . .	Feb. 1, 1908	254	West Tisbury, . . .	Mar. 12, 1908	273
Townsend, . . .	Mar. 1, 1908	239	Westwood, . . .	Jan. 31, 1908	253
Truro, . . .	Dec. 31, 1907	264	Wilbraham, . . .	Feb. 22, 1908	240
Tyngsborough, . . .	Mar. 1, 1908	263	Williamstown, . . .	Feb. 29, 1908	215
Tyringham, . . .	Mar. 26, 1908	278	Windsor, . . .	Feb. 10, 1908	271
Uxbridge, . . .	Dec. 31, 1907	219	Worthington, . . .	Feb. 1, 1908	267
Wales, . . .	Feb. 29, 1908	266	Wrentham, . . .	Jan. 31, 1908	245
Walpole, . . .	Dec. 31, 1907	218	Yarmouth, . . .	Dec. 31, 1907	246

*Receipts and Payments. Towns Under 5,000 Population.***Easton, Population (1905) 4,909.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$67,141.64	Current charges against revenue,	\$60,990.50
For current charges,	62,458.08	Maintenance and interest,	60,990.50
For outlays,	4,683.56	Debt,	-
Offsets to outlays,	-	Sinking funds,	-
Municipal indebtedness,	16,339.92	Outlays,	8,718.22
From sinking funds,	-	Premiums and offsets to outlays paid to	
Agency and trust,	14,776.42	sinking funds,	-
		Debt (from sinking funds),	-
		Bonds refunded, current year,	-
		Temporary loans,	16,000.00
		Agency and trust,	14,776.42
Total receipts,	\$98,257.98	Total payments,	\$100,485.14
<i>Balance on hand, beginning of year,</i>	<i>4,625.48</i>	<i>Balance on hand, end of year,</i>	<i>2,398.32</i>
Grand Total,	\$102,883.46	Grand Total,	\$102,883.46

Hingham, Population (1905) 4,819.

RECEIPTS.		PAYMENTS.	
Revenue,	\$122,747.19	Current charges against revenue,	\$118,035.94
For current charges,	122,747.19	Maintenance and interest,	111,707.78
For outlays,	-	Debt,	6,328.16
Offsets to outlays,	-	Sinking funds,	-
Municipal indebtedness,	38,872.20	Outlays,	19,110.81
From sinking funds,	-	Premiums and offsets to outlays paid to	
Agency and trust,	17,723.98	sinking funds,	-
		Debt (from sinking funds),	-
		Bonds refunded, current year,	-
		Temporary loans,	25,000.00
		Agency and trust,	15,669.70
Total receipts,	\$179,343.37	Total payments,	\$177,816.45
<i>Balance on hand, beginning of year,</i>	<i>14,339.79</i>	<i>Balance on hand, end of year,</i>	<i>15,866.71</i>
Grand Total,	\$193,683.16	Grand Total,	\$193,683.16

North Andover, Population (1905) 4,614.

RECEIPTS.		PAYMENTS.	
Revenue,	\$101,959.23	Current charges against revenue,	\$86,929.99
For current charges,	101,393.97	Maintenance and interest,	76,429.99
For outlays,	565.26	Debt,	7,000.00
Offsets to outlays,	3,443.60	Sinking funds,	3,500.00
Municipal indebtedness,	40,000.00	Outlays,	20,978.93
From sinking funds,	-	Premiums and offsets to outlays paid to	
Agency and trust,	11,585.41	sinking funds,	-
		Debt (from sinking funds),	-
		Bonds refunded, current year,	-
		Temporary loans,	40,000.00
		Agency and trust,	11,585.41
Total receipts,	\$156,988.24	Total payments,	\$159,494.33
<i>Balance on hand, beginning of year,</i>	<i>12,542.51</i>	<i>Balance on hand, end of year,</i>	<i>10,036.42</i>
Grand Total,	\$169,530.75	Grand Total,	\$169,530.75

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Williamstown, Population (1905) 4,425.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$59,611.85	Current charges against revenue,	\$57,417.51
For current charges,	59,611.85	Maintenance and interest,	52,917.51
For outlays,	—	Debt,	4,500.00
Offsets to outlays,	2,410.60	Sinking funds,	—
Municipal indebtedness,	44,168.00	Outlays,	25,226.48
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	8,242.96	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	29,040.00
		Agency and trust,	8,242.96
Total receipts,	\$114,433.41	Total payments,	\$119,926.95
<i>Balance on hand, beginning of year,</i>	<i>7,842.52</i>	<i>Balance on hand, end of year,</i>	<i>2,348.98</i>
Grand Total,	\$122,275.93	Grand Total,	\$122,275.93

Tewksbury, Population (1905) 4,415.

RECEIPTS.		PAYMENTS.	
Revenue,	\$29,678.55	Current charges against revenue,	\$29,101.29
For current charges,	29,678.55	Maintenance and interest,	26,701.29
For outlays,	—	Debt,	2,400.00
Offsets to outlays,	2,014.55	Sinking funds,	—
Municipal indebtedness,	6,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,183.38	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,000.00
		Agency and trust,	2,183.38
Total receipts,	\$39,876.48	Total payments,	\$37,284.67
<i>Balance on hand, beginning of year,</i>	<i>1,953.31</i>	<i>Balance on hand, end of year,</i>	<i>4,545.12</i>
Grand Total,	\$41,829.79	Grand Total,	\$41,829.79

Provincetown, Population (1905) 4,362.

RECEIPTS.		PAYMENTS.	
Revenue,	\$49,902.96	Current charges against revenue,	\$48,832.91
For current charges,	48,602.96	Maintenance and interest,	45,743.29
For outlays,	1,300.00	Debt,	3,089.62
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	86,141.73	Outlays,	37,588.62
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,927.64	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	31,849.01
		Agency and trust,	5,927.64
Total receipts,	\$141,972.33	Total payments,	\$124,198.18
<i>Balance on hand, beginning of year,</i>	<i>1,521.76</i>	<i>Balance on hand, end of year,</i>	<i>19,295.91</i>
Grand Total,	\$143,494.09	Grand Total,	\$143,494.09

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Belmont, Population (1905) 4,360.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$160,221.51	Current charges against revenue, . . .	\$151,337.81
For current charges,	155,381.59	Maintenance and interest,	130,756.58
For outlays,	4,839.92	Debt,	14,871.23
Offsets to outlays,	2,996.35	Sinking funds,	5,710.00
Municipal indebtedness,	92,038.80	Outlays,	36,808.11
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	14,371.21	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	70,000.00
		Agency and trust,	15,192.63
Total receipts,	\$269,627.87	Total payments,	\$273,338.55
<i>Balance on hand, beginning of year, . .</i>	<i>8,055.74</i>	<i>Balance on hand, end of year,</i>	<i>4,345.06</i>
Grand Total,	\$277,683.61	Grand Total,	\$277,683.61

Monson, Population (1905) 4,344.

RECEIPTS.		PAYMENTS.	
Revenue,	\$50,638.49	Current charges against revenue, . . .	\$46,685.78
For current charges,	50,405.04	Maintenance and interest,	42,655.52
For outlays,	233.45	Debt,	4,000.00
Offsets to outlays,	1,833.33	Sinking funds,	—
Municipal indebtedness,	4,615.00	Outlays,	3,245.35
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	7,908.29	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,500.00
		Agency and trust,	7,908.29
Total receipts,	\$64,995.11	Total payments,	\$62,339.42
<i>Balance on hand, beginning of year, . .</i>	<i>2,533.02</i>	<i>Balance on hand, end of year,</i>	<i>5,188.71</i>
Grand Total,	\$67,528.13	Grand Total,	\$67,528.13

Barnstable, Population (1905) 4,336.

RECEIPTS.		PAYMENTS.	
Revenue,	\$73,750.18	Current charges against revenue, . . .	\$72,200.10
For current charges,	73,750.18	Maintenance and interest,	58,550.10
For outlays,	—	Debt,	13,500.00
Offsets to outlays,	—	Sinking funds,	150.00
Municipal indebtedness,	7,825.00	Outlays,	20,912.41
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	13,266.68	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	13,266.68
Total receipts,	\$94,841.86	Total payments,	\$106,379.19
<i>Balance on hand, beginning of year, . .</i>	<i>29,166.47</i>	<i>Balance on hand, end of year,</i>	<i>17,629.14</i>
Grand Total,	\$124,008.33	Grand Total,	\$124,008.33

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Needham, Population (1905) 4,284.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$118,626.11	Current charges against revenue,	\$108,895.51
For current charges,	118,321.31	Maintenance and interest,	96,110.16
For outlays,	304.80	Debt,	12,785.35
Offsets to outlays,	2,061.46	Sinking funds,	—
Municipal indebtedness,	127,000.00	Outlays,	26,875.78
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	8,553.91	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	110,000.00
		Agency and trust,	8,553.91
Total receipts,	\$256,241.48	Total payments,	\$254,325.20
<i>Balance on hand, beginning of year,</i>	<i>10,990.45</i>	<i>Balance on hand, end of year,</i>	<i>12,906.73</i>
Grand Total,	\$267,231.93	Grand Total,	\$267,231.93

Chelmsford, Population (1905) 4,254.

RECEIPTS.		PAYMENTS.	
Revenue,	\$56,170.26	Current charges against revenue,	\$61,433.57
For current charges,	56,170.26	Maintenance and interest,	57,463.57
For outlays,	—	Debt,	3,970.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	29,300.00	Outlays,	6,965.38
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	7,177.17	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	17,000.00
		Agency and trust,	7,277.17
Total receipts,	\$92,647.43	Total payments,	\$92,676.12
<i>Balance on hand, beginning of year,</i>	<i>2,990.05</i>	<i>Balance on hand, end of year,</i>	<i>2,961.36</i>
Grand Total,	\$95,637.48	Grand Total,	\$95,637.48

Mansfield, Population (1905) 4,245.

RECEIPTS.		PAYMENTS.	
Revenue,	\$78,834.87	Current charges against revenue,	\$74,901.99
For current charges,	78,834.87	Maintenance and interest,	68,361.99
For outlays,	—	Debt,	3,940.00
Offsets to outlays,	—	Sinking funds,	2,600.00
Municipal indebtedness,	21,500.00	Outlays,	20,287.52
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	7,693.70	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	21,500.00
		Agency and trust,	7,861.70
Total receipts,	\$108,028.57	Total payments,	\$124,551.21
<i>Balance on hand, beginning of year,</i>	<i>23,796.31</i>	<i>Balance on hand, end of year,</i>	<i>7,273.67</i>
Grand Total,	\$131,824.88	Grand Total,	\$131,824.88

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Randolph, Population (1905) 4,034.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$65,936.08	Current charges against revenue, . . .	\$69,782.05
For current charges,	65,936.08	Maintenance and interest,	63,802.05
For outlays,	—	Debt,	3,480.00
Offsets to outlays,	50.00	Sinking funds,	2,500.00
Municipal indebtedness,	90,052.50	Outlays,	10,955.08
From sinking funds,	20,000.00	Premiums and offsets to outlays paid to	
Agency and trust,	9,434.84	sinking funds,	—
		Debt (from sinking funds),	20,000.00
		Bonds refunded, current year,	35,000.00
		Temporary loans,	38,000.00
		Agency and trust,	9,434.84
Total receipts,	\$185,473.42	Total payments,	\$183,171.97
<i>Balance on hand, beginning of year, . .</i>	<i>1,684.69</i>	<i>Balance on hand, end of year,</i>	<i>3,986.14</i>
Grand Total,	\$187,158.11	Grand Total,	\$187,158.11

Walpole, Population (1905) 4,003.

RECEIPTS.		PAYMENTS.	
Revenue,	\$74,556.16	Current charges against revenue, . . .	\$79,797.27
For current charges,	74,506.27	Maintenance and interest,	67,720.23
For outlays,	49.89	Debt,	12,077.04
Offsets to outlays,	846.95	Sinking funds,	—
Municipal indebtedness,	83,540.10	Outlays,	36,975.97
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	7,232.39	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	30,000.00
		Agency and trust,	7,232.39
Total receipts,	\$166,175.60	Total payments,	\$154,005.63
<i>Balance on hand, beginning of year, . .</i>	<i>4,506.96</i>	<i>Balance on hand, end of year,</i>	<i>16,676.93</i>
Grand Total,	\$170,682.56	Grand Total,	\$170,682.56

Ludlow, Population (1905) 3,881.

RECEIPTS.		PAYMENTS.	
Revenue,	\$41,604.08	Current charges against revenue, . . .	\$46,767.33
For current charges,	41,604.08	Maintenance and interest,	43,767.33
For outlays,	—	Debt,	3,000.00
Offsets to outlays,	59.75	Sinking funds,	—
Municipal indebtedness,	35,000.00	Outlays,	5,906.43
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	7,112.38	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	24,000.00
		Agency and trust,	7,111.70
Total receipts,	\$83,776.21	Total payments,	\$83,785.46
<i>Balance on hand, beginning of year, . .</i>	<i>\$70.96</i>	<i>Balance on hand, end of year,</i>	<i>\$61.71</i>
Grand Total,	\$84,647.17	Grand Total,	\$84,647.17

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Uxbridge, Population (1905) 3,881.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$59,344.88	Current charges against revenue,	\$62,766.35
For current charges,	59,344.88	Maintenance and interest,	55,854.97
For outlays,	—	Debt,	5,966.38
Offsets to outlays,	—	Sinking funds,	945.00
Municipal indebtedness,	4.40	Outlays,	6,144.96
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	21,175.10	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	57.24
		Agency and trust,	29,675.10
Total receipts,	\$80,524.38	Total payments,	\$98,643.65
<i>Balance on hand, beginning of year,</i>	<i>42,610.67</i>	<i>Balance on hand, end of year,</i>	<i>24,491.40</i>
Grand Total,	\$123,135.05	Grand Total,	\$123,135.05

Dartmouth, Population (1905) 3,793.

RECEIPTS.		PAYMENTS.	
Revenue,	\$65,669.74	Current charges against revenue,	\$45,798.30
For current charges,	63,647.24	Maintenance and interest,	42,298.30
For outlays,	2,022.50	Debt,	3,500.00
Offsets to outlays,	278.75	Sinking funds,	—
Municipal indebtedness,	30,000.00	Outlays,	27,805.47
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	9,994.91	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	9,994.91
Total receipts,	\$105,943.40	Total payments,	\$98,598.68
<i>Balance on hand, beginning of year,</i>	<i>12,153.71</i>	<i>Balance on hand, end of year,</i>	<i>19,498.43</i>
Grand Total,	\$118,097.11	Grand Total,	\$118,097.11

Templeton, Population (1905) 3,783.

RECEIPTS.		PAYMENTS.	
Revenue,	\$33,967.16	Current charges against revenue,	\$32,806.30
For current charges,	33,967.16	Maintenance and interest,	32,806.30
For outlays,	—	Debt,	—
Offsets to outlays,	215.00	Sinking funds,	—
Municipal indebtedness,	17,933.34	Outlays,	13,964.90
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,090.25	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	12,000.00
		Agency and trust,	4,090.25
Total receipts,	\$56,205.75	Total payments,	\$62,861.45
<i>Balance on hand, beginning of year,</i>	<i>7,774.39</i>	<i>Balance on hand, end of year,</i>	<i>1,118.69</i>
Grand Total,	\$63,980.14	Grand Total,	\$63,980.14

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Wareham, Population (1905) 3,660.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$59,440.89	Current charges against revenue, . . .	\$48,444.54
For current charges,	59,440.89	Maintenance and interest,	45,720.74
For outlays,	—	Debt,	2,723.80
Offsets to outlays,	381.25	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	8,339.80
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	9,122.09	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	9,122.09
Total receipts,	\$68,944.23	Total payments,	\$65,906.43
<i>Balance on hand, beginning of year, .</i>	<i>22,343.94</i>	<i>Balance on hand, end of year,</i>	<i>25,381.74</i>
Grand Total,	\$91,288.17	Grand Total,	\$91,288.17

Dracut, Population (1905) 3,537.

RECEIPTS.		PAYMENTS.	
Revenue,	\$41,965.58	Current charges against revenue, . . .	\$42,971.92
For current charges,	41,965.58	Maintenance and interest,	38,971.92
For outlays,	—	Debt,	4,000.00
Offsets to outlays,	1,909.20	Sinking funds,	—
Municipal indebtedness,	15,000.00	Outlays,	5,586.55
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,843.21	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	4,843.21
Total receipts,	\$63,717.99	Total payments,	\$68,401.68
<i>Balance on hand, beginning of year, .</i>	<i>5,750.39</i>	<i>Balance on hand, end of year,</i>	<i>1,066.70</i>
Grand Total,	\$69,468.38	Grand Total,	\$69,468.38

Foxborough, Population (1905) 3,364.

RECEIPTS.		PAYMENTS.	
Revenue,	\$52,338.16	Current charges against revenue, . . .	\$52,124.35
For current charges,	52,338.16	Maintenance and interest,	43,624.35
For outlays,	—	Debt,	8,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	42,000.00	Outlays,	207.35
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,928.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	42,500.00
		Agency and trust,	3,928.00
Total receipts,	\$98,266.16	Total payments,	\$98,759.70
<i>Balance on hand, beginning of year, .</i>	<i>3,159.70</i>	<i>Balance on hand, end of year,</i>	<i>2,666.16</i>
Grand Total,	\$101,425.86	Grand Total,	\$101,425.86

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Medfield, Population (1905) 3,314.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$27,247.66	Current charges against revenue,	\$25,653.22
For current charges,	26,172.66	Maintenance and interest,	24,786.56
For outlays,	1,075.00	Debt,	866.66
Offsets to outlays,	53.39	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	2,862.52
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,267.74	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	3,667.74
Total receipts,	\$30,568.79	Total payments,	\$32,183.48
<i>Balance on hand, beginning of year,</i>	<i>10,509.38</i>	<i>Balance on hand, end of year,</i>	<i>8,894.69</i>
Grand Total,	\$41,078.17	Grand Total,	\$41,078.17

Falmouth, Population (1905) 3,241.

RECEIPTS.		PAYMENTS.	
Revenue,	\$109,628.86	Current charges against revenue,	\$93,937.79
For current charges,	109,628.86	Maintenance and interest,	80,937.79
For outlays,	—	Debt,	13,000.00
Offsets to outlays,	82.03	Sinking funds,	—
Municipal indebtedness,	35,000.00	Outlays,	2,027.30
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	20,652.92	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	35,000.00
		Agency and trust,	21,177.92
Total receipts,	\$165,363.81	Total payments,	\$152,143.01
<i>Balance on hand, beginning of year,</i>	<i>12,551.14</i>	<i>Balance on hand, end of year,</i>	<i>25,771.94</i>
Grand Total,	\$177,914.95	Grand Total,	\$177,914.95

Sutton, Population (1905) 3,173.

RECEIPTS.		PAYMENTS.	
Revenue,	\$27,569.73	Current charges against revenue,	\$27,237.50
For current charges,	27,569.73	Maintenance and interest,	25,237.50
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,579.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,000.00
		Agency and trust,	5,579.00
Total receipts,	\$35,148.73	Total payments,	\$34,816.50
<i>Balance on hand, beginning of year,</i>	<i>5,123.30</i>	<i>Balance on hand, end of year,</i>	<i>5,455.53</i>
Grand Total,	\$40,272.03	Grand Total,	\$40,272.03

*Receipts and Payments. Towns Under 5,000 Population — Continued.**East Bridgewater, Population (1905) 3,169.*

RECEIPTS.		PAYMENTS.	
Revenue,	\$41,657.32	Current charges against revenue, . . .	\$42,285.14
For current charges,	41,657.32	Maintenance and interest,	40,685.14
For outlays,	—	Debt,	1,600.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	23,500.00	Outlays,	1,473.50
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,644.50	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	21,000.00
		Agency and trust,	4,644.50
Total receipts,	\$69,801.82	Total payments,	\$69,403.14
<i>Balance on hand, beginning of year, .</i>	<i>2,276.06</i>	<i>Balance on hand, end of year,</i>	<i>2,674.74</i>
Grand Total,	\$72,077.88	Grand Total,	\$72,077.88

Dalton, Population (1905) 3,122.

RECEIPTS.		PAYMENTS.	
Revenue,	\$61,887.65	Current charges against revenue, . . .	\$42,267.25
For current charges,	59,254.71	Maintenance and interest,	42,267.25
For outlays,	2,632.94	Debt,	—
Offsets to outlays,	350.00	Sinking funds,	—
Municipal indebtedness,	15,000.00	Outlays,	13,608.98
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	9,292.34	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	9,292.34
Total receipts,	\$86,529.99	Total payments,	\$80,168.57
<i>Balance on hand, beginning of year, .</i>	<i>4,677.24</i>	<i>Balance on hand, end of year,</i>	<i>11,038.66</i>
Grand Total,	\$91,207.23	Grand Total,	\$91,207.23

Nantucket, Population (1905) 2,930.

RECEIPTS.		PAYMENTS.	
Revenue,	\$60,811.22	Current charges against revenue, . . .	\$54,247.63
For current charges,	60,137.44	Maintenance and interest,	48,880.97
For outlays,	673.78	Debt,	5,366.66
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	55,021.35	Outlays,	19,175.44
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	8,040.89	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	43,000.00
		Agency and trust,	8,040.89
Total receipts,	\$123,873.46	Total payments,	\$124,463.96
<i>Balance on hand, beginning of year, .</i>	<i>2,402.17</i>	<i>Balance on hand, end of year,</i>	<i>1,811.67</i>
Grand Total,	\$126,275.63	Grand Total,	\$126,275.63

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Oxford, Population (1905) 2,927.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$42,412.62	Current charges against revenue,	\$45,965.21
For current charges,	42,162.62	Maintenance and interest,	37,365.21
For outlays,	250.00	Debt,	8,600.00
Offsets to outlays,	71.85	Sinking funds,	—
Municipal indebtedness,	26,900.00	Outlays,	19,951.02
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,466.25	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,500.00
		Agency and trust,	5,466.25
Total receipts,	\$74,850.72	Total payments,	\$74,882.48
<i>Balance on hand, beginning of year,</i>	<i>5,621.91</i>	<i>Balance on hand, end of year,</i>	<i>5,590.15</i>
Grand Total,	\$80,472.63	Grand Total,	\$80,472.63

Westport, Population (1905) 2,867.

RECEIPTS.		PAYMENTS.	
Revenue,	\$38,724.08	Current charges against revenue,	\$34,585.22
For current charges,	38,724.08	Maintenance and interest,	28,585.22
For outlays,	—	Debt,	6,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	29,300.00	Outlays,	16,242.79
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,649.43	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,000.00
		Agency and trust,	8,974.43
Total receipts,	\$73,673.51	Total payments,	\$69,802.44
<i>Balance on hand, beginning of year,</i>	<i>6,108.80</i>	<i>Balance on hand, end of year,</i>	<i>9,979.87</i>
Grand Total,	\$79,782.31	Grand Total,	\$79,782.31

Billerica, Population (1905) 2,843.

RECEIPTS.		PAYMENTS.	
Revenue,	\$61,139.99	Current charges against revenue,	\$59,050.32
For current charges,	61,139.99	Maintenance and interest,	55,575.32
For outlays,	—	Debt,	—
Offsets to outlays,	1,222.53	Sinking funds,	3,475.00
Municipal indebtedness,	27,485.50	Outlays,	4,939.68
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	11,645.07	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	25,500.00
		Agency and trust,	11,645.07
Total receipts,	\$101,493.09	Total payments,	\$101,135.07
<i>Balance on hand, beginning of year,</i>	<i>1,200.87</i>	<i>Balance on hand, end of year,</i>	<i>1,558.89</i>
Grand Total,	\$102,693.96	Grand Total,	\$102,693.96

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Agawam, Population (1905) 2,795.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$47,249.51	Current charges against revenue,	\$43,624.39
For current charges,	47,124.31	Maintenance and interest,	40,624.39
For outlays,	125.20	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	1,000.00
Municipal indebtedness,	6,000.00	Outlays,	5,344.23
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	5,357.66	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	5,357.66
Total receipts,	\$58,607.17	Total payments,	\$59,326.33
<i>Balance on hand, beginning of year,</i>	<i>3,774.18</i>	<i>Balance on hand, end of year,</i>	<i>3,055.02</i>
Grand Total,	\$62,381.35	Grand Total,	\$62,381.35

Cohasset, Population (1905) 2,727.

RECEIPTS.		PAYMENTS.	
Revenue,	\$85,947.80	Current charges against revenue,	\$88,489.21
For current charges,	85,947.80	Maintenance and interest,	84,084.57
For outlays,	—	Debt,	4,404.64
Offsets to outlays,	7,375.00	Sinking funds,	—
Municipal indebtedness,	40,500.00	Outlays,	15,409.82
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	13,354.45	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	35,000.00
		Agency and trust,	13,354.45
Total receipts,	\$147,177.25	Total payments,	\$152,253.43
<i>Balance on hand, beginning of year,</i>	<i>6,166.52</i>	<i>Balance on hand, end of year,</i>	<i>1,090.29</i>
Grand Total,	\$153,343.77	Grand Total,	\$153,343.77

Holliston, Population (1905) 2,663.

RECEIPTS.		PAYMENTS.	
Revenue,	\$34,034.51	Current charges against revenue,	\$34,787.21
For current charges,	34,034.51	Maintenance and interest,	34,787.21
For outlays,	—	Debt,	—
Offsets to outlays,	9.00	Sinking funds,	—
Municipal indebtedness,	15,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,614.87	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	13,000.00
		Agency and trust,	3,614.87
Total receipts,	\$52,658.38	Total payments,	\$51,402.08
<i>Balance on hand, beginning of year,</i>	<i>2,735.80</i>	<i>Balance on hand, end of year,</i>	<i>3,992.10</i>
Grand Total,	\$55,394.18	Grand Total,	\$55,394.18

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Medway, Population (1905) 2,650.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$29,763.06	Current charges against revenue, . . .	\$33,502.93
For current charges,	28,763.06	Maintenance and interest,	32,767.93
For outlays,	1,000.00	Debt,	735.00
Offsets to outlays,	100.00	Sinking funds,	—
Municipal indebtedness,	17,437.76	Outlays,	4,105.16
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,722.55	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	11,000.00
		Agency and trust,	2,722.55
Total receipts,	\$50,023.37	Total payments,	\$51,330.64
<i>Balance on hand, beginning of year, .</i>	<i>1,709.39</i>	<i>Balance on hand, end of year,</i>	<i>402.12</i>
Grand Total,	\$51,732.76	Grand Total,	\$51,732.76

Holden, Population (1905) 2,640.

RECEIPTS.		PAYMENTS.	
Revenue,	\$33,335.24	Current charges against revenue, . . .	\$27,587.69
For current charges,	33,335.24	Maintenance and interest,	26,087.69
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	282.48	Sinking funds,	—
Municipal indebtedness,	40,000.00	Outlays,	1,356.52
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,464.08	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,000.00
		Agency and trust,	33,772.64
Total receipts,	\$78,081.80	Total payments,	\$72,716.85
<i>Balance on hand, beginning of year, .</i>	<i>7,566.18</i>	<i>Balance on hand, end of year,</i>	<i>12,931.13</i>
Grand Total,	\$85,647.98	Grand Total,	\$85,647.98

Scituate, Population (1905) 2,597.

RECEIPTS.		PAYMENTS.	
Revenue,	\$57,251.63	Current charges against revenue, . . .	\$52,439.21
For current charges,	57,251.63	Maintenance and interest,	48,439.21
For outlays,	—	Debt,	4,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	50,000.00	Outlays,	10,178.28
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	8,963.07	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	45,000.00
		Agency and trust,	8,963.07
Total receipts,	\$116,214.70	Total payments,	\$116,580.56
<i>Balance on hand, beginning of year, .</i>	<i>5,529.17</i>	<i>Balance on hand, end of year,</i>	<i>5,163.31</i>
Grand Total,	\$121,743.87	Grand Total,	\$121,743.87

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Hopkinton, Population (1905) 2,585.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$45,184.08	Current charges against revenue, . . .	\$44,815.62
For current charges,	45,184.08	Maintenance and interest,	41,915.62
For outlays,	—	Debt,	—
Offsets to outlays,	190.00	Sinking funds,	2,900.00
Municipal indebtedness,	29,300.00	Outlays,	867.02
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	6,874.91	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	26,000.00
		Agency and trust,	6,874.91
Total receipts,	\$81,548.99	Total payments,	\$78,557.55
<i>Balance on hand, beginning of year,</i>	<i>6,463.63</i>	<i>Balance on hand, end of year,</i>	<i>9,455.07</i>
Grand Total,	\$88,012.62	Grand Total,	\$88,012.62

Barre, Population (1905) 2,558.

RECEIPTS.		PAYMENTS.	
Revenue,	\$32,885.45	Current charges against revenue, . . .	\$28,819.32
For current charges,	32,885.45	Maintenance and interest,	27,891.59
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	205.00	Sinking funds,	—
Municipal indebtedness,	12,000.00	Outlays,	8,337.25
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,704.80	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	4,704.80
Total receipts,	\$49,795.25	Total payments,	\$48,861.37
<i>Balance on hand, beginning of year,</i>	<i>889.33</i>	<i>Balance on hand, end of year,</i>	<i>1,823.21</i>
Grand Total,	\$50,684.58	Grand Total,	\$50,684.58

Holbrook, Population (1905) 2,509.

RECEIPTS.		PAYMENTS.	
Revenue,	\$42,351.33	Current charges against revenue, . . .	\$42,731.59
For current charges,	42,136.53	Maintenance and interest,	38,981.59
For outlays,	214.80	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	2,750.00
Municipal indebtedness,	85,000.00	Outlays,	2,742.32
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,787.62	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	70,000.00
		Agency and trust,	2,787.62
Total receipts,	\$130,138.95	Total payments,	\$118,261.53
<i>Balance on hand, beginning of year,</i>	<i>2,653.34</i>	<i>Balance on hand, end of year,</i>	<i>14,530.76</i>
Grand Total,	\$132,792.29	Grand Total,	\$132,792.29

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Westford, Population (1905) 2,413.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$38,007.23	Current charges against revenue,	\$35,373.46
For current charges,	38,007.23	Maintenance and interest,	34,373.46
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	31,000.00	Outlays,	13,759.07
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,592.63	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	16,000.00
		Agency and trust,	4,592.63
Total receipts,	\$73,599.86	Total payments,	\$69,725.16
<i>Balance on hand, beginning of year,</i>	<i>4,038.92</i>	<i>Balance on hand, end of year,</i>	<i>7,913.62</i>
Grand Total,	\$77,638.78	Grand Total,	\$77,638.78

Lancaster, Population (1905) 2,406.

RECEIPTS.		PAYMENTS.	
Revenue,	\$59,076.36	Current charges against revenue,	\$57,259.49
For current charges,	59,076.36	Maintenance and interest,	53,259.49
For outlays,	—	Debt,	4,000.00
Offsets to outlays,	225.00	Sinking funds,	—
Municipal indebtedness,	5,000.00	Outlays,	3,084.57
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	9,203.40	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	10,328.23
Total receipts,	\$73,504.76	Total payments,	\$75,672.29
<i>Balance on hand, beginning of year,</i>	<i>17,241.93</i>	<i>Balance on hand, end of year,</i>	<i>15,074.40</i>
Grand Total,	\$90,746.69	Grand Total,	\$90,746.69

Brookfield, Population (1905) 2,388.

RECEIPTS.		PAYMENTS.	
Revenue,	\$29,403.74	Current charges against revenue,	\$31,556.23
For current charges,	29,403.74	Maintenance and interest,	30,486.23
For outlays,	—	Debt,	1,070.00
Offsets to outlays,	3,746.50	Sinking funds,	—
Municipal indebtedness,	4,500.00	Outlays,	4,425.32
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,879.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,500.00
		Agency and trust,	3,879.00
Total receipts,	\$41,529.24	Total payments,	\$44,360.55
<i>Balance on hand, beginning of year,</i>	<i>3,396.40</i>	<i>Balance on hand, end of year,</i>	<i>565.09</i>
Grand Total,	\$44,925.64	Grand Total,	\$44,925.64

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Somerset, Population (1905) 2,294.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,639.12	Current charges against revenue,	\$18,813.72
For current charges,	22,639.12	Maintenance and interest,	17,813.72
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	1,000.00
Municipal indebtedness,	14,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,272.67	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	18,000.00
		Agency and trust,	3,272.67
Total receipts,	\$39,911.79	Total payments,	\$40,086.39
<i>Balance on hand, beginning of year,</i>	<i>445.29</i>	<i>Balance on hand, end of year,</i>	<i>270.69</i>
Grand Total,	\$40,357.08	Grand Total,	\$40,357.08

Harwich, Population (1905) 2,291.

RECEIPTS.		PAYMENTS.	
Revenue,	\$29,120.33	Current charges against revenue,	\$26,939.12
For current charges,	25,120.33	Maintenance and interest,	21,039.12
For outlays,	4,000.00	Debt,	5,900.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	20,500.00	Outlays,	13,570.57
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	6,718.62	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	9,000.00
		Agency and trust,	6,518.62
Total receipts,	\$56,338.95	Total payments,	\$56,028.31
<i>Balance on hand, beginning of year,</i>	<i>2,011.61</i>	<i>Balance on hand, end of year,</i>	<i>2,322.25</i>
Grand Total,	\$58,350.56	Grand Total,	\$58,350.56

Wayland, Population (1905) 2,220.

RECEIPTS.		PAYMENTS.	
Revenue,	\$37,150.82	Current charges against revenue,	\$40,874.22
For current charges,	37,150.82	Maintenance and interest,	39,065.42
For outlays,	—	Debt,	400.00
Offsets to outlays,	62.08	Sinking funds,	1,408.80
Municipal indebtedness,	28,000.00	Outlays,	4,076.70
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,822.18	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	25,000.00
		Agency and trust,	4,822.18
Total receipts,	\$70,035.08	Total payments,	\$74,773.10
<i>Balance on hand, beginning of year,</i>	<i>7,438.47</i>	<i>Balance on hand, end of year,</i>	<i>2,700.45</i>
Grand Total,	\$77,473.55	Grand Total,	\$77,473.55

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Kingston, Population (1905) 2,205.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$32,849.94	Current charges against revenue,	\$32,539.36
For current charges,	32,849.94	Maintenance and interest,	29,489.36
For outlays,	—	Debt,	3,050.00
Offsets to outlays,	50.00	Sinking funds,	—
Municipal indebtedness,	7,000.00	Outlays,	3,004.89
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,574.38	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	4,574.38
Total receipts,	\$44,474.32	Total payments,	\$47,118.63
<i>Balance on hand, beginning of year,</i>	<i>4,963.92</i>	<i>Balance on hand, end of year,</i>	<i>2,319.61</i>
Grand Total,	\$49,438.24	Grand Total,	\$49,438.24

Hanover, Population (1905) 2,176.

RECEIPTS.		PAYMENTS.	
Revenue,	\$34,859.20	Current charges against revenue,	\$35,117.54
For current charges,	34,859.20	Maintenance and interest,	35,117.54
For outlays,	—	Debt,	—
Offsets to outlays,	659.32	Sinking funds,	—
Municipal indebtedness,	27,375.00	Outlays,	4,839.49
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,210.24	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	26,750.00
		Agency and trust,	4,210.24
Total receipts,	\$67,103.76	Total payments,	\$70,917.27
<i>Balance on hand, beginning of year,</i>	<i>7,525.53</i>	<i>Balance on hand, end of year,</i>	<i>3,712.02</i>
Grand Total,	\$74,629.29	Grand Total,	\$74,629.29

Douglas, Population (1905) 2,120.

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,944.70	Current charges against revenue,	\$20,559.75
For current charges,	22,944.70	Maintenance and interest,	19,559.75
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	2,664.55
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	5,990.55	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	5,990.55
Total receipts,	\$28,935.25	Total payments,	\$29,214.35
<i>Balance on hand, beginning of year,</i>	<i>6,574.36</i>	<i>Balance on hand, end of year,</i>	<i>6,294.76</i>
Grand Total,	\$35,509.61	Grand Total,	\$35,509.61

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Deerfield, Population (1905) 2,112.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,387.45	Current charges against revenue,	\$24,002.75
For current charges,	23,387.45	Maintenance and interest,	21,562.58
For outlays,	—	Debt,	2,440.17
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,700.00	Outlays,	718.82
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,656.69	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,700.00
		Agency and trust,	5,656.69
Total receipts,	\$31,744.14	Total payments,	\$33,078.26
<i>Balance on hand, beginning of year, . .</i>	<i>1,602.87</i>	<i>Balance on hand, end of year,</i>	<i>268.75</i>
Grand Total,	\$33,347.01	Grand Total,	\$33,347.01

Weston, Population (1905) 2,091.

RECEIPTS.		PAYMENTS.	
Revenue,	\$77,215.29	Current charges against revenue,	\$68,740.55
For current charges,	77,215.29	Maintenance and interest,	68,274.49
For outlays,	—	Debt,	466.06
Offsets to outlays,	300.00	Sinking funds,	—
Municipal indebtedness,	15,000.00	Outlays,	10,988.63
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	17,325.07	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	17,325.07
Total receipts,	\$109,840.36	Total payments,	\$112,054.25
<i>Balance on hand, beginning of year, . .</i>	<i>23,828.35</i>	<i>Balance on hand, end of year,</i>	<i>21,614.46</i>
Grand Total,	\$133,668.71	Grand Total,	\$133,668.71

Acton, Population (1905) 2,089.

RECEIPTS.		PAYMENTS.	
Revenue,	\$32,937.88	Current charges against revenue,	\$32,870.49
For current charges,	32,937.88	Maintenance and interest,	31,685.00
For outlays,	—	Debt,	1,185.49
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,200.00	Outlays,	7,128.87
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	5,391.77	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,000.00
		Agency and trust,	5,391.77
Total receipts,	\$42,529.65	Total payments,	\$48,391.13
<i>Balance on hand, beginning of year, . .</i>	<i>8,380.56</i>	<i>Balance on hand, end of year,</i>	<i>2,519.08</i>
Grand Total,	\$50,910.21	Grand Total,	\$50,910.21

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Charlton, Population (1905) 2,089.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$18,342.35	Current charges against revenue, . . .	\$20,111.79
For current charges,	18,342.35	Maintenance and interest,	18,611.79
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	9,000.00	Outlays,	1,255.20
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,254.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,500.00
		Agency and trust,	3,254.00
Total receipts,	\$30,596.35	Total payments,	\$30,120.99
<i>Balance on hand, beginning of year, .</i>	<i>1,091.21</i>	<i>Balance on hand, end of year,</i>	<i>1,566.57</i>
Grand Total,	\$31,687.56	Grand Total,	\$31,687.56

Belchertown, Population (1905) 2,088.

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,846.43	Current charges against revenue, . . .	\$19,837.24
For current charges,	19,846.43	Maintenance and interest,	19,337.24
For outlays,	—	Debt,	500.00
Offsets to outlays,	4.50	Sinking funds,	—
Municipal indebtedness,	18,500.00	Outlays,	265.29
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,966.41	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	17,500.00
		Agency and trust,	2,966.41
Total receipts,	\$41,317.34	Total payments,	\$40,568.94
<i>Balance on hand, beginning of year, .</i>	<i>2,975.87</i>	<i>Balance on hand, end of year,</i>	<i>3,724.27</i>
Grand Total,	\$44,293.21	Grand Total,	\$44,293.21

Sharon, Population (1905) 2,085.

RECEIPTS.		PAYMENTS.	
Revenue,	\$48,687.61	Current charges against revenue, . . .	\$46,280.87
For current charges,	48,687.61	Maintenance and interest,	42,830.87
For outlays,	—	Debt,	3,000.00
Offsets to outlays,	—	Sinking funds,	450.00
Municipal indebtedness,	26,000.00	Outlays,	6,725.92
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,244.78	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	21,000.00
		Agency and trust,	4,339.08
Total receipts,	\$78,932.39	Total payments,	\$78,345.87
<i>Balance on hand, beginning of year, .</i>	<i>2,341.83</i>	<i>Balance on hand, end of year,</i>	<i>2,928.35</i>
Grand Total,	\$81,274.22	Grand Total,	\$81,274.22

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Norton, Population (1905) 2,079.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$26,211.23	Current charges against revenue,	\$22,560.95
For current charges,	24,835.23	Maintenance and interest,	21,260.95
For outlays,	1,376.00	Debt,	1,300.00
Offsets to outlays,	805.00	Sinking funds,	—
Municipal indebtedness,	13,000.00	Outlays,	6,936.81
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,830.42	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,500.00
		Agency and trust,	2,830.42
Total receipts,	\$42,846.65	Total payments,	\$42,828.18
<i>Balance on hand, beginning of year,</i>	<i>2,475.19</i>	<i>Balance on hand, end of year,</i>	<i>2,493.66</i>
Grand Total,	\$45,321.84	Grand Total,	\$45,321.84

Dighton, Population (1905) 2,070.

RECEIPTS.		PAYMENTS.	
Revenue,	\$21,862.06	Current charges against revenue,	\$17,546.41
For current charges,	21,329.56	Maintenance and interest,	16,046.41
For outlays,	532.50	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	8,000.00	Outlays,	5,882.03
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,565.07	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,000.00
		Agency and trust,	2,565.07
Total receipts,	\$32,427.13	Total payments,	\$33,993.51
<i>Balance on hand, beginning of year,</i>	<i>3,879.11</i>	<i>Balance on hand, end of year,</i>	<i>2,312.73</i>
Grand Total,	\$36,306.24	Grand Total,	\$36,306.24

Hull, Population (1905) 2,060.

RECEIPTS.		PAYMENTS.	
Revenue,	\$110,022.96	Current charges against revenue,	\$114,415.52
For current charges,	110,022.96	Maintenance and interest,	97,223.25
For outlays,	—	Debt,	1,292.27
Offsets to outlays,	—	Sinking funds,	15,900.00
Municipal indebtedness,	50,929.20	Outlays,	15,017.80
From sinking funds,	3,100.00	Premiums and offsets to outlays paid to	
Agency and trust,	14,136.29	sinking funds,	—
		Debt (from sinking funds),	3,100.00
		Bonds refunded, current year,	—
		Temporary loans,	34,350.00
		Agency and trust,	14,136.29
Total receipts,	\$178,188.45	Total payments,	\$181,019.61
<i>Balance on hand, beginning of year,</i>	<i>4,115.96</i>	<i>Balance on hand, end of year,</i>	<i>1,284.80</i>
Grand Total,	\$182,304.41	Grand Total,	\$182,304.41

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Hopedale, Population (1905) 2,048.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$49,145.37	Current charges against revenue,	\$41,080.34
For current charges,	48,929.89	Maintenance and interest,	41,080.34
For outlays,	215.48	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	2,123.90
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	12,730.25	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	12,730.25
Total receipts,	\$61,875.62	Total payments,	\$55,934.49
<i>Balance on hand, beginning of year, .</i>	<i>19,026.70</i>	<i>Balance on hand, end of year,</i>	<i>24,967.83</i>
Grand Total,	\$80,902.32	Grand Total,	\$80,902.32

Duxbury, Population (1905) 2,028.

RECEIPTS.		PAYMENTS.	
Revenue,	\$36,469.20	Current charges against revenue,	\$36,729.13
For current charges,	36,469.20	Maintenance and interest,	32,229.13
For outlays,	—	Debt,	4,500.00
Offsets to outlays,	125.00	Sinking funds,	—
Municipal indebtedness,	21,300.00	Outlays,	6,194.62
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,807.92	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,500.00
		Agency and trust,	4,807.92
Total receipts,	\$62,702.12	Total payments,	\$63,231.67
<i>Balance on hand, beginning of year, .</i>	<i>1,756.11</i>	<i>Balance on hand, end of year,</i>	<i>1,226.56</i>
Grand Total,	\$64,458.23	Grand Total,	\$64,458.23

Northfield, Population (1905) 2,017.

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,612.37	Current charges against revenue,	\$23,034.96
For current charges,	23,362.98	Maintenance and interest,	20,534.96
For outlays,	249.39	Debt,	2,500.00
Offsets to outlays,	243.11	Sinking funds,	—
Municipal indebtedness,	20,649.99	Outlays,	3,026.30
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,695.53	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	18,000.00
		Agency and trust,	8,695.53
Total receipts,	\$43,201.00	Total payments,	\$52,756.79
<i>Balance on hand, beginning of year, .</i>	<i>8,728.20</i>	<i>Balance on hand, end of year,</i>	<i>4,172.41</i>
Grand Total,	\$56,929.20	Grand Total,	\$56,929.20

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Auburn, Population (1905) 2,006.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,038.45	Current charges against revenue,	\$17,442.37
For current charges,	19,038.45	Maintenance and interest,	16,542.37
For outlays,	—	Debt,	900.00
Offsets to outlays,	800.00	Sinking funds,	—
Municipal indebtedness,	13,300.00	Outlays,	4,586.67
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,349.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,800.00
		Agency and trust,	2,349.00
Total receipts,	\$35,487.45	Total payments,	\$32,178.04
<i>Balance on hand, beginning of year,</i>	<i>2,265.64</i>	<i>Balance on hand, end of year,</i>	<i>5,575.05</i>
Grand Total,	\$37,753.09	Grand Total,	\$37,753.09

West Bridgewater, Population (1905) 2,006.

RECEIPTS.		PAYMENTS.	
Revenue,	\$21,065.50	Current charges against revenue,	\$22,513.18
For current charges,	21,065.50	Maintenance and interest,	22,513.18
For outlays,	—	Debt,	—
Offsets to outlays,	73.25	Sinking funds,	—
Municipal indebtedness,	7,000.00	Outlays,	746.59
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,770.40	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	2,770.40
Total receipts,	\$30,909.15	Total payments,	\$33,030.17
<i>Balance on hand, beginning of year,</i>	<i>3,074.34</i>	<i>Balance on hand, end of year,</i>	<i>953.32</i>
Grand Total,	\$33,983.49	Grand Total,	\$33,983.49

Dennis, Population (1905) 1,998.

RECEIPTS.		PAYMENTS.	
Revenue,	\$26,776.75	Current charges against revenue,	\$24,342.12
For current charges,	26,776.75	Maintenance and interest,	21,542.12
For outlays,	—	Debt,	2,800.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	14,447.94	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,234.62	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	17,207.29
		Agency and trust,	3,234.62
Total receipts,	\$44,459.31	Total payments,	\$44,784.03
<i>Balance on hand, beginning of year,</i>	<i>2,962.63</i>	<i>Balance on hand, end of year,</i>	<i>2,637.91</i>
Grand Total,	\$47,421.94	Grand Total,	\$47,421.94

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Rehoboth, Population (1905) 1,991.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$16,566.49	Current charges against revenue,	\$15,374.17
For current charges,	16,566.49	Maintenance and interest,	15,374.17
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,000.00	Outlays,	2,193.20
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,722.81	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	2,722.81
Total receipts,	\$24,289.30	Total payments,	\$25,290.18
<i>Balance on hand, beginning of year,</i>	<i>9,444.68</i>	<i>Balance on hand, end of year,</i>	<i>8,443.80</i>
Grand Total,	\$33,733.98	Grand Total,	\$33,733.98

Sturbridge, Population (1905) 1,974.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,621.50	Current charges against revenue,	\$20,408.97
For current charges,	20,621.50	Maintenance and interest,	19,908.97
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,000.00	Outlays,	578.60
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,798.50	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	2,798.50
Total receipts,	\$30,420.00	Total payments,	\$30,786.07
<i>Balance on hand, beginning of year,</i>	<i>1,013.59</i>	<i>Balance on hand, end of year,</i>	<i>647.52</i>
Grand Total,	\$31,433.59	Grand Total,	\$31,433.59

Northborough, Population (1905) 1,947.

RECEIPTS.		PAYMENTS.	
Revenue,	\$27,044.25	Current charges against revenue,	\$32,121.35
For current charges,	27,023.63	Maintenance and interest,	30,621.35
For outlays,	20.62	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	13,000.00	Outlays,	6,450.26
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,719.33	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	3,727.33
Total receipts,	\$43,763.58	Total payments,	\$47,298.94
<i>Balance on hand, beginning of year,</i>	<i>5,202.05</i>	<i>Balance on hand, end of year,</i>	<i>1,666.69</i>
Grand Total,	\$48,965.63	Grand Total,	\$48,965.63

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Seekonk, Population (1905) 1,917.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,518.61	Current charges against revenue,	\$17,586.46
For current charges,	20,518.61	Maintenance and interest,	15,586.46
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,500.00	Outlays,	453.29
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,830.42	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	2,830.42
Total receipts,	\$26,849.03	Total payments,	\$24,870.17
<i>Balance on hand, beginning of year, . .</i>	<i>1,574.08</i>	<i>Balance on hand, end of year,</i>	<i>3,552.94</i>
Grand Total,	\$28,423.11	Grand Total,	\$28,423.11

Avon, Population (1905) 1,901.

RECEIPTS.		PAYMENTS.	
Revenue,	\$30,275.64	Current charges against revenue,	\$33,451.88
For current charges,	30,275.64	Maintenance and interest,	29,651.88
For outlays,	—	Debt,	3,800.00
Offsets to outlays,	1,876.11	Sinking funds,	—
Municipal indebtedness,	25,000.00	Outlays,	12,837.62
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,837.29	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	1,837.29
Total receipts,	\$58,989.04	Total payments,	\$63,126.79
<i>Balance on hand, beginning of year, . .</i>	<i>7,957.64</i>	<i>Balance on hand, end of year,</i>	<i>3,819.89</i>
Grand Total,	\$66,946.68	Grand Total,	\$66,946.68

Hadley, Population (1905) 1,895.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,994.40	Current charges against revenue,	\$24,943.12
For current charges,	20,994.40	Maintenance and interest,	18,943.12
For outlays,	—	Debt,	6,000.00
Offsets to outlays,	3,400.00	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	1,142.70
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,836.85	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	3,336.85
Total receipts,	\$29,231.25	Total payments,	\$29,422.67
<i>Balance on hand, beginning of year, . .</i>	<i>11,858.53</i>	<i>Balance on hand, end of year,</i>	<i>11,667.11</i>
Grand Total,	\$41,089.78	Grand Total,	\$41,089.78

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Merrimac, Population (1905) 1,884.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$46,086.26	Current charges against revenue,	\$44,418.29
For current charges,	46,031.26	Maintenance and interest,	43,418.29
For outlays,	55.00	Debt,	1,000.00
Offsets to outlays,	647.30	Sinking funds,	—
Municipal indebtedness,	32,006.59	Outlays,	9,072.71
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,194.02	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	21,000.00
		Agency and trust,	4,194.02
Total receipts,	\$82,934.17	Total payments,	\$78,685.02
<i>Balance on hand, beginning of year, . .</i>	<i>4,160.90</i>	<i>Balance on hand, end of year,</i>	<i>8,410.05</i>
Grand Total,	\$87,095.07	Grand Total,	\$87,095.07

Shrewsbury, Population (1905) 1,866.

RECEIPTS.		PAYMENTS.	
Revenue,	\$32,211.13	Current charges against revenue,	\$24,947.11
For current charges,	31,921.42	Maintenance and interest,	24,327.11
For outlays,	289.71	Debt,	620.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	4,591.12
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,659.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	4,659.00
Total receipts,	\$36,870.13	Total payments,	\$34,197.23
<i>Balance on hand, beginning of year, . .</i>	<i>3,706.09</i>	<i>Balance on hand, end of year,</i>	<i>6,378.99</i>
Grand Total,	\$40,576.22	Grand Total,	\$40,576.22

Ashburnham, Population (1905) 1,851.

RECEIPTS.		PAYMENTS.	
Revenue,	\$25,926.70	Current charges against revenue,	\$24,167.71
For current charges,	25,926.70	Maintenance and interest,	23,667.71
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	15,950.00	Outlays,	9,003.97
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,322.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,450.00
		Agency and trust,	2,322.00
Total receipts,	\$44,198.70	Total payments,	\$40,943.68
<i>Balance on hand, beginning of year, . .</i>	<i>4,391.21</i>	<i>Balance on hand, end of year,</i>	<i>7,646.23</i>
Grand Total,	\$48,589.91	Grand Total,	\$48,589.91

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Georgetown, Population (1905) 1,840.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,735.89	Current charges against revenue,	\$24,195.99
For current charges,	23,735.89	Maintenance and interest,	22,195.99
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,000.00	Outlays,	314.55
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,773.17	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	2,773.17
Total receipts,	\$31,509.06	Total payments,	\$32,283.71
<i>Balance on hand, beginning of year,</i>	<i>4,543.18</i>	<i>Balance on hand, end of year,</i>	<i>3,768.53</i>
Grand Total,	\$36,052.24	Grand Total,	\$36,052.24

Bourne, Population (1905) 1,786.

RECEIPTS.		PAYMENTS.	
Revenue,	\$44,781.92	Current charges against revenue,	\$41,817.49
For current charges,	44,781.92	Maintenance and interest,	36,817.49
For outlays,	—	Debt,	5,000.00
Offsets to outlays,	65.00	Sinking funds,	—
Municipal indebtedness,	30,000.00	Outlays,	3,496.77
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	6,954.42	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	28,000.00
		Agency and trust,	6,954.42
Total receipts,	\$81,801.34	Total payments,	\$80,268.68
<i>Balance on hand, beginning of year,</i>	<i>6,497.78</i>	<i>Balance on hand, end of year,</i>	<i>8,030.44</i>
Grand Total,	\$88,299.12	Grand Total,	\$88,299.12

Sheffield, Population (1905) 1,782.

RECEIPTS.		PAYMENTS.	
Revenue,	\$21,038.84	Current charges against revenue,	\$23,233.96
For current charges,	21,038.84	Maintenance and interest,	23,233.96
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,500.00	Outlays,	2,168.62
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,805.23	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,500.00
		Agency and trust,	2,805.23
Total receipts,	\$31,344.07	Total payments,	\$35,707.81
<i>Balance on hand, beginning of year,</i>	<i>4,547.39</i>	<i>Balance on hand, end of year,</i>	<i>183.65</i>
Grand Total,	\$35,891.46	Grand Total,	\$35,891.46

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Colrain, Population (1905) 1,780.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$13,411.86	Current charges against revenue,	\$13,487.68
For current charges,	13,411.86	Maintenance and interest,	12,487.68
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	600.00	Outlays,	210.84
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,680.67	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	600.00
		Agency and trust,	2,680.67
Total receipts,	\$16,692.53	Total payments,	\$16,979.19
<i>Balance on hand, beginning of year,</i>	<i>2,985.78</i>	<i>Balance on hand, end of year,</i>	<i>2,699.12</i>
Grand Total,	\$19,678.31	Grand Total,	\$19,678.31

Hatfield, Population (1905) 1,779.

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,019.01	Current charges against revenue,	\$21,729.23
For current charges,	22,666.56	Maintenance and interest,	19,267.56
For outlays,	352.45	Debt,	1,600.00
Offsets to outlays,	—	Sinking funds,	861.67
Municipal indebtedness,	11,427.52	Outlays,	8,365.77
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,243.93	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	4,243.93
Total receipts,	\$38,690.46	Total payments,	\$41,338.93
<i>Balance on hand, beginning of year,</i>	<i>3,187.97</i>	<i>Balance on hand, end of year,</i>	<i>539.50</i>
Grand Total,	\$41,878.43	Grand Total,	\$41,878.43

Townsend, Population (1905) 1,772.

RECEIPTS.		PAYMENTS.	
Revenue,	\$24,817.98	Current charges against revenue,	\$27,145.10
For current charges,	24,817.98	Maintenance and interest,	25,945.10
For outlays,	—	Debt,	1,200.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	25,800.00	Outlays,	4,746.02
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,247.31	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	20,000.00
		Agency and trust,	3,247.31
Total receipts,	\$53,865.29	Total payments,	\$55,138.43
<i>Balance on hand, beginning of year,</i>	<i>2,196.80</i>	<i>Balance on hand, end of year,</i>	<i>923.16</i>
Grand Total,	\$56,061.59	Grand Total,	\$56,061.59

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Marshfield, Population (1905) 1,763.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$30,955.28	Current charges against revenue,	\$31,252.21
For current charges,	30,955.28	Maintenance and interest,	28,252.21
For outlays,	—	Debt,	3,000.00
Offsets to outlays,	400.00	Sinking funds,	—
Municipal indebtedness,	16,000.00	Outlays,	3,077.42
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,155.75	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	13,000.00
		Agency and trust,	4,155.75
Total receipts,	\$51,511.03	Total payments,	\$51,485.38
<i>Balance on hand, beginning of year,</i>	<i>500.30</i>	<i>Balance on hand, end of year,</i>	<i>525.95</i>
Grand Total,	\$52,011.33	Grand Total,	\$52,011.33

Rutland, Population (1905) 1,713.

RECEIPTS.		PAYMENTS.	
Revenue,	\$18,725.25	Current charges against revenue,	\$20,096.02
For current charges,	18,725.25	Maintenance and interest,	16,522.31
For outlays,	—	Debt,	3,573.71
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,000.00	Outlays,	550.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,820.04	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,000.00
		Agency and trust,	1,595.04
Total receipts,	\$22,545.29	Total payments,	\$24,241.06
<i>Balance on hand, beginning of year,</i>	<i>2,564.48</i>	<i>Balance on hand, end of year,</i>	<i>868.71</i>
Grand Total,	\$25,109.77	Grand Total,	\$25,109.77

Wilbraham, Population (1905) 1,708.

RECEIPTS.		PAYMENTS.	
Revenue,	\$18,084.14	Current charges against revenue,	\$15,339.80
For current charges,	18,084.14	Maintenance and interest,	15,339.80
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,500.00	Outlays,	582.96
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,351.36	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,900.00
		Agency and trust,	2,351.36
Total receipts,	\$25,935.50	Total payments,	\$24,674.12
<i>Balance on hand, beginning of year,</i>	<i>2.57</i>	<i>Balance on hand, end of year,</i>	<i>1,263.95</i>
Grand Total,	\$25,938.07	Grand Total,	\$25,938.07

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Shirley, Population (1905) 1,692.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,483.65	Current charges against revenue, . . .	\$20,832.72
For current charges,	21,643.65	Maintenance and interest,	19,832.72
For outlays,	1,840.00	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	4,828.26
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,658.67	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	2,658.67
Total receipts,	\$30,142.32	Total payments,	\$32,319.65
<i>Balance on hand, beginning of year, .</i>	<i>4,054.23</i>	<i>Balance on hand, end of year,</i>	<i>1,876.90</i>
Grand Total,	\$34,196.55	Grand Total,	\$34,196.55

Bellingham, Population (1905) 1,686.

RECEIPTS.		PAYMENTS.	
Revenue,	\$18,720.30	Current charges against revenue, . . .	\$19,616.47
For current charges,	18,720.30	Maintenance and interest,	18,116.47
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	9,000.00	Outlays,	552.31
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,733.87	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	11,000.00
		Agency and trust,	1,583.87
Total receipts,	\$29,454.17	Total payments,	\$32,752.65
<i>Balance on hand, beginning of year, .</i>	<i>4,707.49</i>	<i>Balance on hand, end of year,</i>	<i>1,409.01</i>
Grand Total,	\$34,161.66	Grand Total,	\$34,161.66

Raynham, Population (1905) 1,662.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,349.28	Current charges against revenue, . . .	\$17,512.56
For current charges,	15,349.28	Maintenance and interest,	17,512.56
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,500.00	Outlays,	1,862.79
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,122.81	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,500.00
		Agency and trust,	2,122.81
Total receipts,	\$19,972.09	Total payments,	\$23,998.16
<i>Balance on hand, beginning of year, .</i>	<i>7,110.34</i>	<i>Balance on hand, end of year,</i>	<i>3,084.27</i>
Grand Total,	\$27,082.43	Grand Total,	\$27,082.43

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Hamilton, Population (1905) 1,646.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$49,826.71	Current charges against revenue, . . .	\$38,929.48
For current charges,	49,826.71	Maintenance and interest,	35,505.48
For outlays,	—	Debt,	3,424.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	23,000.00	Outlays,	4,309.80
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	10,149.60	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	30,000.00
		Agency and trust,	10,149.60
Total receipts,	\$82,976.31	Total payments,	\$83,388.88
<i>Balance on hand, beginning of year, . .</i>	<i>3,826.61</i>	<i>Balance on hand, end of year,</i>	<i>3,414.04</i>
Grand Total,	\$86,802.92	Grand Total,	\$86,802.92

Chatham, Population (1905) 1,634.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,715.50	Current charges against revenue, . . .	\$17,764.24
For current charges,	17,715.50	Maintenance and interest,	15,697.38
For outlays,	3,000.00	Debt,	1,277.65
Offsets to outlays,	5,321.56	Sinking funds,	789.29
Municipal indebtedness,	29,526.22	Outlays,	24,491.55
From sinking funds,	8,178.78	Premiums and offsets to outlays paid to	
Agency and trust,	2,587.69	sinking funds,	—
		Debt (from sinking funds),	8,178.78
		Bonds refunded, current year,	3,821.22
		Temporary loans,	9,366.58
		Agency and trust,	2,587.69
Total receipts,	\$66,329.75	Total payments,	\$66,210.06
<i>Balance on hand, beginning of year, . .</i>	<i>358.34</i>	<i>Balance on hand, end of year,</i>	<i>478.03</i>
Grand Total,	\$66,688.09	Grand Total,	\$66,688.09

Salisbury, Population (1905) 1,622.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,617.11	Current charges against revenue, . . .	\$16,837.88
For current charges,	15,617.11	Maintenance and interest,	15,937.88
For outlays,	—	Debt,	900.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,174.30	Outlays,	798.94
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,897.18	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,000.00
		Agency and trust,	1,897.18
Total receipts,	\$22,688.59	Total payments,	\$22,534.00
<i>Balance on hand, beginning of year, . .</i>	<i>840.89</i>	<i>Balance on hand, end of year,</i>	<i>995.48</i>
Grand Total,	\$23,529.43	Grand Total,	\$23,529.48

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Ashland, Population (1905) 1,597.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$27,843.27	Current charges against revenue,	\$29,320.21
For current charges,	27,843.27	Maintenance and interest,	28,320.21
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	12,900.00	Outlays,	718.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,309.25	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,000.00
		Agency and trust,	3,309.25
Total receipts,	\$44,052.52	Total payments,	\$43,347.46
<i>Balance on hand, beginning of year,</i>	<i>4,225.94</i>	<i>Balance on hand, end of year,</i>	<i>4,931.00</i>
Grand Total,	\$48,278.46	Grand Total,	\$48,278.46

West Boylston, Population (1905) 1,571.

RECEIPTS.		PAYMENTS.	
Revenue,	\$31,427.56	Current charges against revenue,	\$23,264.75
For current charges,	31,427.56	Maintenance and interest,	23,264.75
For outlays,	—	Debt,	—
Offsets to outlays,	2,700.00	Sinking funds,	—
Municipal indebtedness,	5,150.00	Outlays,	2,832.03
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,817.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	1,817.00
Total receipts,	\$41,094.56	Total payments,	\$32,913.78
<i>Balance on hand, beginning of year,</i>	<i>5,477.63</i>	<i>Balance on hand, end of year,</i>	<i>13,658.41</i>
Grand Total,	\$46,572.19	Grand Total,	\$46,572.19

Norwell, Population (1905) 1,534.

RECEIPTS.		PAYMENTS.	
Revenue,	\$23,417.93	Current charges against revenue,	\$22,723.94
For current charges,	23,417.93	Maintenance and interest,	21,723.94
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	400.00	Sinking funds,	—
Municipal indebtedness,	3,500.00	Outlays,	1,523.39
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,525.96	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,500.00
		Agency and trust,	2,525.96
Total receipts,	\$29,843.89	Total payments,	\$31,273.29
<i>Balance on hand, beginning of year,</i>	<i>2,976.36</i>	<i>Balance on hand, end of year,</i>	<i>1,546.96</i>
Grand Total,	\$32,820.25	Grand Total,	\$32,820.25

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Shelburne, Population (1905) 1,515.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$21,474.51	Current charges against revenue, . . .	\$18,959.58
For current charges,	21,474.51	Maintenance and interest,	18,459.58
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	500.00
Municipal indebtedness,	4,000.00	Outlays,	2,097.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	5,014.85	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,030.96
		Agency and trust,	5,014.85
Total receipts,	\$30,489.36	Total payments,	\$30,102.39
<i>Balance on hand, beginning of year, .</i>	<i>—</i>	<i>Balance on hand, end of year,</i>	<i>586.97</i>
Grand Total,	\$30,489.36	Grand Total,	\$30,489.36

Buckland, Population (1905) 1,500.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,062.74	Current charges against revenue, . . .	\$16,703.59
For current charges,	17,062.74	Maintenance and interest,	15,928.59
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	275.00
Municipal indebtedness,	7,000.00	Outlays,	450.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,258.38	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	2,258.38
Total receipts,	\$26,321.12	Total payments,	\$26,411.97
<i>Balance on hand, beginning of year, .</i>	<i>526.62</i>	<i>Balance on hand, end of year,</i>	<i>435.77</i>
Grand Total,	\$26,847.74	Grand Total,	\$26,847.74

Hanson, Population (1905) 1,490.

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,677.71	Current charges against revenue, . . .	\$21,997.10
For current charges,	21,577.71	Maintenance and interest,	21,297.10
For outlays,	1,100.00	Debt,	700.00
Offsets to outlays,	630.59	Sinking funds,	—
Municipal indebtedness,	11,000.00	Outlays,	9,589.92
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,296.34	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	3,096.34
Total receipts,	\$37,604.64	Total payments,	\$38,683.36
<i>Balance on hand, beginning of year, .</i>	<i>4,113.97</i>	<i>Balance on hand, end of year,</i>	<i>3,035.25</i>
Grand Total,	\$41,718.61	Grand Total,	\$41,718.61

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Newbury, Population (1905) 1,480.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,512.40	Current charges against revenue,	\$23,350.49
For current charges,	22,512.40	Maintenance and interest,	23,350.49
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	20,100.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	3,006.84	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	23,000.00
		Agency and trust,	3,006.84
Total receipts,	\$45,619.24	Total payments,	\$49,357.33
<i>Balance on hand, beginning of year,</i>	<i>5,937.72</i>	<i>Balance on hand, end of year,</i>	<i>2,199.63</i>
Grand Total,	\$51,556.96	Grand Total,	\$51,556.96

Sandwich, Population (1905) 1,433.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,026.29	Current charges against revenue,	\$19,929.19
For current charges,	20,026.29	Maintenance and interest,	19,929.19
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	15,000.00	Outlays,	783.14
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,540.96	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	13,000.00
		Agency and trust,	2,440.96
Total receipts,	\$37,567.25	Total payments,	\$36,153.29
<i>Balance on hand, beginning of year,</i>	<i>828.42</i>	<i>Balance on hand, end of year,</i>	<i>2,242.38</i>
Grand Total,	\$38,395.67	Grand Total,	\$38,395.67

Wrentham, Population (1905) 1,428.

RECEIPTS.		PAYMENTS.	
Revenue,	\$25,968.98	Current charges against revenue,	\$26,001.17
For current charges,	25,568.98	Maintenance and interest,	23,501.17
For outlays,	400.00	Debt,	2,500.00
Offsets to outlays,	506.16	Sinking funds,	—
Municipal indebtedness,	50,236.32	Outlays,	47,673.42
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,147.30	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	2,147.30
Total receipts,	\$78,858.76	Total payments,	\$75,821.89
<i>Balance on hand, beginning of year,</i>	<i>9,409.77</i>	<i>Balance on hand, end of year,</i>	<i>12,446.64</i>
Grand Total,	\$88,268.53	Grand Total,	\$88,268.53

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Yarmouth, Population (1905) 1,422.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$34,946.49	Current charges against revenue, . . .	\$31,075.00
For current charges,	34,946.49	Maintenance and interest,	25,575.00
For outlays,	—	Debt,	5,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,747.99	Outlays,	1,830.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	6,224.49	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,553.90
		Agency and trust,	6,374.49
Total receipts,	\$42,918.97	Total payments,	\$41,833.39
<i>Balance on hand, beginning of year, .</i>	<i>5,267.47</i>	<i>Balance on hand, end of year,</i>	<i>6,353.05</i>
Grand Total,	\$48,186.44	Grand Total,	\$48,186.44

Carver, Population (1905) 1,410.

RECEIPTS.		PAYMENTS.	
Revenue,	\$18,735.60	Current charges against revenue, . . .	\$17,044.09
For current charges,	16,935.60	Maintenance and interest,	15,544.00
For outlays,	1,800.00	Debt,	1,500.00
Offsets to outlays,	123.31	Sinking funds,	—
Municipal indebtedness,	16,272.25	Outlays,	8,239.55
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,950.05	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,000.00
		Agency and trust,	2,950.05
Total receipts,	\$38,081.21	Total payments,	\$38,233.69
<i>Balance on hand, beginning of year, .</i>	<i>196.26</i>	<i>Balance on hand, end of year,</i>	<i>43.78</i>
Grand Total,	\$38,277.47	Grand Total,	\$38,277.47

West Newbury, Population (1905) 1,405.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,358.60	Current charges against revenue, . . .	\$19,828.01
For current charges,	20,358.60	Maintenance and interest,	19,828.01
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	6,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,485.49	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	2,485.49
Total receipts,	\$28,844.09	Total payments,	\$27,313.50
<i>Balance on hand, beginning of year, .</i>	<i>1,672.11</i>	<i>Balance on hand, end of year,</i>	<i>3,202.70</i>
Grand Total,	\$30,516.20	Grand Total,	\$30,516.20

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Rowley, Population (1905) 1,388.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,593.19	Current charges against revenue, . . .	\$19,310.54
For current charges,	19,593.19	Maintenance and interest,	16,160.54
For outlays,	—	Debt,	3,150.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	11,400.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,748.12	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	13,400.00
		Agency and trust,	1,748.12
Total receipts,	\$32,741.31	Total payments,	\$34,458.66
<i>Balance on hand, beginning of year, .</i>	<i>2,923.58</i>	<i>Balance on hand, end of year,</i>	<i>1,206.23</i>
Grand Total,	\$35,664.89	Grand Total,	\$35,664.89

West Brookfield, Population (1905) 1,384.

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,592.46	Current charges against revenue, . . .	\$19,137.65
For current charges,	19,592.46	Maintenance and interest,	17,257.65
For outlays,	—	Debt,	1,880.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,000.00	Outlays,	604.81
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,270.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,000.00
		Agency and trust,	2,270.00
Total receipts,	\$28,862.46	Total payments,	\$28,012.46
<i>Balance on hand, beginning of year, .</i>	<i>2,176.84</i>	<i>Balance on hand, end of year,</i>	<i>3,026.84</i>
Grand Total,	\$31,039.30	Grand Total,	\$31,039.30

Sherborn, Population (1905) 1,379.

RECEIPTS.		PAYMENTS.	
Revenue,	\$14,955.39	Current charges against revenue, . . .	\$15,966.65
For current charges,	14,555.39	Maintenance and interest,	15,466.65
For outlays,	400.00	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,000.00	Outlays,	1,225.44
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,035.70	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,000.00
		Agency and trust,	3,035.70
Total receipts,	\$20,991.09	Total payments,	\$22,227.79
<i>Balance on hand, beginning of year, .</i>	<i>2,353.78</i>	<i>Balance on hand, end of year,</i>	<i>1,117.08</i>
Grand Total,	\$23,344.87	Grand Total,	\$23,344.87

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Chester, Population (1905) 1,366.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,384.47	Current charges against revenue,	\$16,240.29
For current charges,	17,384.47	Maintenance and interest,	15,440.29
For outlays,	—	Debt,	800.00
Offsets to outlays,	60.00	Sinking funds,	—
Municipal indebtedness,	3,400.00	Outlays,	146.27
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,867.26	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,961.85
		Agency and trust,	1,867.26
Total receipts,	\$22,711.73	Total payments,	\$22,215.67
<i>Balance on hand, beginning of year,</i>	<i>—</i>	<i>Balance on hand, end of year,</i>	<i>496.06</i>
Grand Total,	\$22,711.73	Grand Total,	\$22,711.73

Westminster, Population (1905) 1,348.

RECEIPTS.		PAYMENTS.	
Revenue,	\$16,965.16	Current charges against revenue,	\$15,847.26
For current charges,	16,965.16	Maintenance and interest,	15,847.26
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,125.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,944.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,030.88
		Agency and trust,	1,944.00
Total receipts,	\$24,034.16	Total payments,	\$22,822.14
<i>Balance on hand, beginning of year,</i>	<i>—</i>	<i>Balance on hand, end of year,</i>	<i>1,212.02</i>
Grand Total,	\$24,034.16	Grand Total,	\$24,034.16

East Longmeadow, Population (1905) 1,327.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,706.30	Current charges against revenue,	\$14,130.92
For current charges,	15,706.30	Maintenance and interest,	13,506.92
For outlays,	—	Debt,	624.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	6,627.75	Outlays,	2,668.86
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,517.01	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,500.00
		Agency and trust,	1,517.01
Total receipts,	\$23,851.06	Total payments,	\$24,816.79
<i>Balance on hand, beginning of year,</i>	<i>1,818.09</i>	<i>Balance on hand, end of year,</i>	<i>852.86</i>
Grand Total,	\$25,669.15	Grand Total,	\$25,669.15

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Plainville, Population (1905) 1,300.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,344.91	Current charges against revenue,	\$14,493.79
For current charges,	15,344.91	Maintenance and interest,	12,993.79
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	150.00	Sinking funds,	—
Municipal indebtedness,	10,200.00	Outlays,	683.24
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,330.45	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,500.00
		Agency and trust,	1,330.45
Total receipts,	\$27,025.36	Total payments,	\$25,007.48
<i>Balance on hand, beginning of year, . .</i>	<i>4,615.79</i>	<i>Balance on hand, end of year,</i>	<i>6,633.67</i>
Grand Total,	\$31,641.15	Grand Total,	\$31,641.15

Lunenburg, Population (1905) 1,293.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,183.46	Current charges against revenue,	\$16,834.20
For current charges,	17,183.46	Maintenance and interest,	16,834.20
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,000.00	Outlays,	856.84
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,373.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	9,000.00
		Agency and trust,	2,373.00
Total receipts,	\$22,556.46	Total payments,	\$29,064.04
<i>Balance on hand, beginning of year, . .</i>	<i>7,567.97</i>	<i>Balance on hand, end of year,</i>	<i>1,060.39</i>
Grand Total,	\$30,124.43	Grand Total,	\$30,124.43

Acushnet, Population (1905) 1,284.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,250.89	Current charges against revenue,	\$15,635.35
For current charges,	17,250.89	Maintenance and interest,	13,335.35
For outlays,	—	Debt,	2,300.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,857.46	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	1,857.46
Total receipts,	\$23,108.35	Total payments,	\$21,492.81
<i>Balance on hand, beginning of year, . .</i>	<i>1,231.93</i>	<i>Balance on hand, end of year,</i>	<i>2,847.47</i>
Grand Total,	\$24,340.28	Grand Total,	\$24,340.28

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Cheshire, Population (1905) 1,281.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$16,580.12	Current charges against revenue, . . .	\$17,929.48
For current charges,	16,580.12	Maintenance and interest,	16,729.48
For outlays,	—	Debt,	1,200.00
Offsets to outlays,	270.00	Sinking funds,	—
Municipal indebtedness,	7,700.00	Outlays,	962.66
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,341.26	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	4,200.00
		Temporary loans,	2,400.00
		Agency and trust,	2,341.26
Total receipts,	\$26,891.38	Total payments,	\$27,833.40
<i>Balance on hand, beginning of year,</i>	<i>1,088.37</i>	<i>Balance on hand, end of year,</i>	<i>146.35</i>
Grand Total,	\$27,979.75	Grand Total,	\$27,979.75

Pembroke, Population (1905) 1,261.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,933.63	Current charges against revenue, . . .	\$19,905.42
For current charges,	20,933.63	Maintenance and interest,	19,205.42
For outlays,	—	Debt,	700.00
Offsets to outlays,	745.00	Sinking funds,	—
Municipal indebtedness,	9,745.57	Outlays,	2,725.42
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,200.02	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	9,000.00
		Agency and trust,	2,200.02
Total receipts,	\$33,624.22	Total payments,	\$33,830.86
<i>Balance on hand, beginning of year,</i>	<i>1,505.17</i>	<i>Balance on hand, end of year,</i>	<i>1,298.53</i>
Grand Total,	\$35,129.39	Grand Total,	\$35,129.39

Millis, Population (1905) 1,252.

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,299.34	Current charges against revenue, . . .	\$19,053.58
For current charges,	18,599.34	Maintenance and interest,	17,653.58
For outlays,	700.00	Debt,	750.00
Offsets to outlays,	—	Sinking funds,	650.00
Municipal indebtedness,	6,500.00	Outlays,	2,681.52
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,693.81	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,500.00
		Agency and trust,	1,693.81
Total receipts,	\$27,493.15	Total payments,	\$29,928.91
<i>Balance on hand, beginning of year,</i>	<i>4,357.45</i>	<i>Balance on hand, end of year,</i>	<i>1,921.69</i>
Grand Total,	\$31,850.60	Grand Total,	\$31,850.60

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Littleton, Population (1905) 1,219.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$19,098.70	Current charges against revenue,	\$17,887.16
For current charges,	19,098.70	Maintenance and interest,	17,887.16
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,850.00	Outlays,	2,360.73
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	6,333.38	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	6,333.38
Total receipts,	\$27,282.08	Total payments,	\$27,581.27
<i>Balance on hand, beginning of year, . .</i>	<i>6,240.76</i>	<i>Balance on hand, end of year,</i>	<i>5,941.57</i>
Grand Total,	\$33,522.84	Grand Total,	\$33,522.84

Hubbardston, Population (1905) 1,205.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,681.47	Current charges against revenue,	\$15,113.25
For current charges,	15,681.47	Maintenance and interest,	15,113.25
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,500.00	Outlays,	275.40
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,916.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,500.00
		Agency and trust,	1,916.00
Total receipts,	\$25,097.47	Total payments,	\$25,804.65
<i>Balance on hand, beginning of year, . .</i>	<i>2,514.92</i>	<i>Balance on hand, end of year,</i>	<i>1,807.74</i>
Grand Total,	\$27,612.39	Grand Total,	\$27,612.39

Clarksburg, Population (1905) 1,200.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,669.71	Current charges against revenue,	\$7,248.49
For current charges,	7,169.71	Maintenance and interest,	6,848.49
For outlays,	500.00	Debt,	400.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	2,727.40
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	788.97	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	788.97
Total receipts,	\$12,458.68	Total payments,	\$10,764.86
<i>Balance on hand, beginning of year, . .</i>	<i>822.08</i>	<i>Balance on hand, end of year,</i>	<i>2,515.90</i>
Grand Total,	\$13,280.76	Grand Total,	\$13,280.76

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Rochester, Population (1905) 1,181.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$8,548.49	Current charges against revenue, . . .	\$10,414.47
For current charges,	8,548.49	Maintenance and interest,	10,414.47
For outlays,	—	Debt,	—
Offsets to outlays,	24.62	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	5,523.54
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,782.24	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	2,190.34
Total receipts,	\$12,355.35	Total payments,	\$18,128.35
<i>Balance on hand, beginning of year,</i>	<i>5,960.80</i>	<i>Balance on hand, end of year,</i>	<i>187.80</i>
Grand Total,	\$18,316.15	Grand Total,	\$18,316.15

Mattapoisett, Population (1905) 1,180.

RECEIPTS.		PAYMENTS.	
Revenue,	\$20,348.86	Current charges against revenue, . . .	\$17,812.86
For current charges,	20,348.86	Maintenance and interest,	17,062.86
For outlays,	—	Debt,	750.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	9,600.00	Outlays,	4,374.85
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,911.17	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,000.00
		Agency and trust,	3,911.17
Total receipts,	\$33,860.03	Total payments,	\$34,098.83
<i>Balance on hand, beginning of year,</i>	<i>1,120.67</i>	<i>Balance on hand, end of year,</i>	<i>881.82</i>
Grand Total,	\$34,980.70	Grand Total,	\$34,980.70

Edgartown, Population (1905) 1,175.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,557.24	Current charges against revenue, . . .	\$16,998.06
For current charges,	17,557.24	Maintenance and interest,	16,498.06
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,030.63	Outlays,	720.35
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,692.12	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,805.12
		Agency and trust,	2,692.12
Total receipts,	\$24,279.99	Total payments,	\$24,215.65
<i>Balance on hand, beginning of year,</i>	<i>2,539.15</i>	<i>Balance on hand, end of year,</i>	<i>2,603.49</i>
Grand Total,	\$26,819.14	Grand Total,	\$26,819.14

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Oak Bluffs, Population (1905) 1,138.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$31,817.03	Current charges against revenue,	\$31,049.61
For current charges,	31,817.03	Maintenance and interest,	24,049.61
For outlays,	—	Debt,	7,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	77.34	Outlays,	928.99
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	4,923.19	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	272.20
		Agency and trust,	4,923.19
Total receipts,	\$36,817.56	Total payments,	\$37,173.99
<i>Balance on hand, beginning of year, . .</i>	<i>7,943.16</i>	<i>Balance on hand, end of year,</i>	<i>7,586.73</i>
Grand Total,	\$44,760.72	Grand Total,	\$44,760.72

Westwood, Population (1905) 1,136.

RECEIPTS.		PAYMENTS.	
Revenue,	\$26,128.65	Current charges against revenue,	\$22,758.72
For current charges,	26,128.65	Maintenance and interest,	22,120.61
For outlays,	—	Debt,	638.11
Offsets to outlays,	170.68	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	1,775.80
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,887.35	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	3,887.35
Total receipts,	\$30,186.68	Total payments,	\$28,421.87
<i>Balance on hand, beginning of year, . .</i>	<i>21,679.51</i>	<i>Balance on hand, end of year,</i>	<i>23,444.32</i>
Grand Total,	\$51,866.19	Grand Total,	\$51,866.19

Lincoln, Population (1905) 1,122.

RECEIPTS.		PAYMENTS.	
Revenue,	\$42,470.29	Current charges against revenue,	\$40,997.51
For current charges,	42,470.29	Maintenance and interest,	38,051.13
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	1,946.38
Municipal indebtedness,	34,000.00	Outlays,	17,275.03
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	8,974.86	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	15,000.00
		Agency and trust,	8,974.86
Total receipts,	\$85,445.15	Total payments,	\$82,247.40
<i>Balance on hand, beginning of year, . .</i>	<i>1,188.11</i>	<i>Balance on hand, end of year,</i>	<i>4,385.86</i>
Grand Total,	\$86,633.26	Grand Total,	\$86,633.26

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Tisbury, Population (1905) 1,120.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$27,089.68	Current charges against revenue,	\$27,329.40
For current charges,	27,089.68	Maintenance and interest,	25,329.40
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	97,505.00	Outlays,	101,616.66
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,914.41	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,500.00
		Agency and trust,	4,914.41
Total receipts,	\$129,509.09	Total payments,	\$136,360.47
<i>Balance on hand, beginning of year,</i>	<i>9,645.84</i>	<i>Balance on hand, end of year,</i>	<i>2,794.46</i>
Grand Total,	\$139,154.93	Grand Total,	\$139,154.93

Topsfield, Population (1905) 1,095.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,863.22	Current charges against revenue,	\$15,527.83
For current charges,	17,813.22	Maintenance and interest,	15,527.83
For outlays,	250.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	150.00	Outlays,	2,224.90
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,646.04	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	2,646.04
Total receipts,	\$20,659.26	Total payments,	\$20,398.77
<i>Balance on hand, beginning of year,</i>	<i>7,335.56</i>	<i>Balance on hand, end of year,</i>	<i>7,646.05</i>
Grand Total,	\$28,044.82	Grand Total,	\$28,044.82

Erving, Population (1905) 1,094.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,050.82	Current charges against revenue,	\$12,943.03
For current charges,	15,050.82	Maintenance and interest,	12,524.24
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	418.81
Municipal indebtedness,	1,000.00	Outlays,	918.37
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,891.34	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	2,891.34
Total receipts,	\$18,942.16	Total payments,	\$17,752.76
<i>Balance on hand, beginning of year,</i>	<i>2,894.13</i>	<i>Balance on hand, end of year,</i>	<i>4,083.53</i>
Grand Total,	\$21,836.29	Grand Total,	\$21,836.29

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Norfolk, Population (1905) 1,089.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$12,384.53	Current charges against revenue,	\$13,671.71
For current charges,	12,384.53	Maintenance and interest,	13,671.71
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,000.00	Outlays,	149.22
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,330.45	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	1,330.45
Total receipts,	\$18,714.98	Total payments,	\$19,151.38
<i>Balance on hand, beginning of year, . .</i>	<i>1,116.70</i>	<i>Balance on hand, end of year,</i>	<i>680.30</i>
Grand Total,	\$19,831.68	Grand Total,	\$19,831.68

Harvard, Population (1905) 1,077.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,443.16	Current charges against revenue,	\$17,625.77
For current charges,	17,443.16	Maintenance and interest,	16,625.77
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,500.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,902.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	9,000.00
		Agency and trust,	2,902.00
Total receipts,	\$27,845.16	Total payments,	\$29,527.77
<i>Balance on hand, beginning of year, . .</i>	<i>2,022.55</i>	<i>Balance on hand, end of year,</i>	<i>339.94</i>
Grand Total,	\$29,867.71	Grand Total,	\$29,867.71

Orleans, Population (1905) 1,052.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,569.37	Current charges against revenue,	\$13,872.19
For current charges,	15,569.37	Maintenance and interest,	11,872.19
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	908.68	Sinking funds,	—
Municipal indebtedness,	1,310.00	Outlays,	2,356.55
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,817.31	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,310.00
		Agency and trust,	1,617.31
Total receipts,	\$19,605.36	Total payments,	\$19,156.05
<i>Balance on hand, beginning of year, . .</i>	<i>751.09</i>	<i>Balance on hand, end of year,</i>	<i>1,200.40</i>
Grand Total,	\$20,356.45	Grand Total,	\$20,356.45

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Marion, Population (1905) 1,029.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$35,144.68	Current charges against revenue,	\$23,859.61
For current charges,	33,838.82	Maintenance and interest,	20,809.61
For outlays,	1,305.86	Debt,	3,050.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	28,000.00	Outlays,	13,902.22
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,992.66	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,000.00
		Agency and trust,	3,992.66
Total receipts,	\$67,137.34	Total payments,	\$49,754.49
<i>Balance on hand, beginning of year,</i>	<i>3,028.58</i>	<i>Balance on hand, end of year,</i>	<i>20,411.43</i>
Grand Total,	\$70,165.92	Grand Total,	\$70,165.92

Stow, Population (1905) 1,027.

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,139.23	Current charges against revenue,	\$14,781.88
For current charges,	16,311.61	Maintenance and interest,	13,281.61
For outlays,	827.62	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	1,524.84
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,882.23	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	1,882.23
Total receipts,	\$23,021.46	Total payments,	\$22,188.95
<i>Balance on hand, beginning of year,</i>	<i>1,478.09</i>	<i>Balance on hand, end of year,</i>	<i>2,310.60</i>
Grand Total,	\$24,499.55	Grand Total,	\$24,499.55

West Stockbridge, Population (1905) 1,023.

RECEIPTS.		PAYMENTS.	
Revenue,	\$12,678.04	Current charges against revenue,	\$11,448.61
For current charges,	11,934.04	Maintenance and interest,	11,448.61
For outlays,	744.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	3,811.06
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,464.88	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,500.00
		Agency and trust,	1,464.88
Total receipts,	\$18,142.92	Total payments,	\$18,224.55
<i>Balance on hand, beginning of year,</i>	<i>646.75</i>	<i>Balance on hand, end of year,</i>	<i>565.12</i>
Grand Total,	\$18,789.67	Grand Total,	\$18,789.67

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Charlemont, Population (1905) 1,002.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$13,344.09	Current charges against revenue, . . .	\$12,816.74
For current charges,	13,294.49	Maintenance and interest,	11,816.74
For outlays,	50.00	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,000.00	Outlays,	555.50
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,334.75	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,000.00
		Agency and trust,	1,334.75
Total receipts,	\$17,678.84	Total payments,	\$17,706.99
<i>Balance on hand, beginning of year,</i>	<i>171.32</i>	<i>Balance on hand, end of year,</i>	<i>143.17</i>
Grand Total,	\$17,350.16	Grand Total,	\$17,850.16

Enfield, Population (1905) 973.

RECEIPTS.		PAYMENTS.	
Revenue,	\$14,314.46	Current charges against revenue, . . .	\$11,258.59
For current charges,	13,814.46	Maintenance and interest,	11,258.59
For outlays,	500.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,500.00	Outlays,	5,820.62
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	3,042.41	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	3,042.41
Total receipts,	\$20,856.87	Total payments,	\$21,121.62
<i>Balance on hand, beginning of year,</i>	<i>1,848.06</i>	<i>Balance on hand, end of year,</i>	<i>1,583.31</i>
Grand Total,	\$22,704.93	Grand Total,	\$22,704.93

Longmeadow, Population (1905) 964.

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,780.78	Current charges against revenue, . . .	\$20,018.22
For current charges,	22,780.78	Maintenance and interest,	18,018.22
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	2,000.00
Municipal indebtedness,	10,860.00	Outlays,	10,028.19
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,427.21	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,000.00
		Agency and trust,	2,427.21
Total receipts,	\$36,067.99	Total payments,	\$37,473.62
<i>Balance on hand, beginning of year,</i>	<i>2,860.50</i>	<i>Balance on hand, end of year,</i>	<i>1,454.87</i>
Grand Total,	\$38,928.49	Grand Total,	\$38,928.49

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Ashfield, Population (1905) 959.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$13,769.24	Current charges against revenue,	\$12,602.98
For current charges,	13,749.24	Maintenance and interest,	12,602.98
For outlays,	20.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,450.00	Outlays,	2,001.11
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,847.76	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,475.78
		Agency and trust,	1,847.76
Total receipts,	\$18,067.00	Total payments,	\$18,927.63
<i>Balance on hand, beginning of year,</i>	<i>1,479.89</i>	<i>Balance on hand, end of year,</i>	<i>619.26</i>
Grand Total,	\$19,546.89	Grand Total,	\$19,546.89

Wellfleet, Population (1905) 958.

RECEIPTS.		PAYMENTS.	
Revenue,	\$15,406.38	Current charges against revenue,	\$15,757.22
For current charges,	15,406.38	Maintenance and interest,	12,798.30
For outlays,	—	Debt,	2,000.00
Offsets to outlays,	—	Sinking funds,	958.92
Municipal indebtedness,	10,600.00	Outlays,	200.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,725.96	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	10,000.00
		Agency and trust,	2,725.96
Total receipts,	\$28,732.34	Total payments,	\$28,683.18
<i>Balance on hand, beginning of year,</i>	<i>202.32</i>	<i>Balance on hand, end of year,</i>	<i>251.48</i>
Grand Total,	\$28,934.66	Grand Total,	\$28,934.66

Berkley, Population (1905) 931.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,788.51	Current charges against revenue,	\$7,782.66
For current charges,	7,788.51	Maintenance and interest,	7,282.66
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	500.00
Municipal indebtedness,	1,000.00	Outlays,	207.05
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,149.86	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	1,149.86
Total receipts,	\$9,938.37	Total payments,	\$10,139.57
<i>Balance on hand, beginning of year,</i>	<i>2,379.93</i>	<i>Balance on hand, end of year,</i>	<i>2,178.73</i>
Grand Total,	\$12,318.30	Grand Total,	\$12,318.30

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Southampton, Population (1905) 927.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$11,235.50	Current charges against revenue,	\$11,924.74
For current charges,	11,235.50	Maintenance and interest,	9,424.74
For outlays,	—	Debt,	2,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5.00	Outlays,	102.40
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,376.34	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans, . . . . .	.67
		Agency and trust,	1,376.34
Total receipts,	\$12,616.84	Total payments,	\$13,404.15
<i>Balance on hand, beginning of year,</i>	<i>6,590.23</i>	<i>Balance on hand, end of year,</i>	<i>5,802.92</i>
Grand Total,	\$19,207.07	Grand Total,	\$19,207.07

Wenham, Population (1905) 924.

RECEIPTS.		PAYMENTS.	
Revenue,	\$22,984.43	Current charges against revenue,	\$19,577.74
For current charges,	22,984.43	Maintenance and interest,	18,077.74
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	11,000.00	Outlays,	6,999.58
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	4,995.17	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	9,000.00
		Agency and trust,	4,995.17
Total receipts,	\$38,979.60	Total payments,	\$40,572.49
<i>Balance on hand, beginning of year,</i>	<i>8,515.59</i>	<i>Balance on hand, end of year,</i>	<i>6,922.70</i>
Grand Total,	\$47,495.19	Grand Total,	\$47,495.19

Mendon, Population (1905) 922.

RECEIPTS.		PAYMENTS.	
Revenue,	\$12,822.59	Current charges against revenue,	\$11,956.87
For current charges,	12,822.59	Maintenance and interest,	11,306.87
For outlays,	—	Debt,	650.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	474.20
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,440.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	1,440.00
Total receipts,	\$18,262.59	Total payments,	\$17,871.07
<i>Balance on hand, beginning of year,</i>	<i>435.15</i>	<i>Balance on hand, end of year,</i>	<i>823.67</i>
Grand Total,	\$18,697.74	Grand Total,	\$18,697.74

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Nahant, Population (1905) 922.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$80,696.81	Current charges against revenue, . . .	\$77,362.79
For current charges,	80,696.81	Maintenance and interest,	75,697.58
For outlays,	—	Debt,	1,665.21
Offsets to outlays,	13,278.25	Sinking funds,	—
Municipal indebtedness,	28,000.00	Outlays,	2,880.48
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	17,830.36	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	¹ 38,000.00
		Agency and trust,	17,830.36
Total receipts,	\$139,805.42	Total payments,	\$136,073.63
<i>Balance on hand, beginning of year,</i>	<i>359.19</i>	<i>Balance on hand, end of year,</i>	<i>4,090.98</i>
Grand Total,	\$140,164.61	Grand Total,	\$140,164.61

¹ Includes \$10,000 of water loans paid from offsets to outlays.**Lakeville, Population (1905) 912.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$13,474.87	Current charges against revenue, . . .	\$11,004.57
For current charges,	13,474.87	Maintenance and interest,	11,004.57
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	7,000.00	Outlays,	2,266.24
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,629.65	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	7,000.00
		Agency and trust,	1,629.65
Total receipts,	\$22,104.52	Total payments,	\$21,900.46
<i>Balance on hand, beginning of year,</i>	<i>1,917.00</i>	<i>Balance on hand, end of year,</i>	<i>2,121.06</i>
Grand Total,	\$24,021.52	Grand Total,	\$24,021.52

Sunderland, Population (1905) 910.

RECEIPTS.		PAYMENTS.	
Revenue,	\$12,079.50	Current charges against revenue, . . .	\$12,059.35
For current charges,	12,079.50	Maintenance and interest,	10,409.35
For outlays,	—	Debt,	1,650.00
Offsets to outlays,	58.10	Sinking funds,	—
Municipal indebtedness,	6,420.48	Outlays,	2,138.45
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,942.45	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,886.25
		Agency and trust,	2,942.45
Total receipts,	\$21,500.53	Total payments,	\$21,026.50
<i>Balance on hand, beginning of year,</i>	<i>746.07</i>	<i>Balance on hand, end of year,</i>	<i>1,220.10</i>
Grand Total,	\$22,246.60	Grand Total,	\$22,246.60

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Princeton, Population (1905) 907.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$13,841.27	Current charges against revenue,	\$14,634.29
For current charges,	13,841.27	Maintenance and interest,	13,234.29
For outlays,	—	Debt,	1,400.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	8,400.00	Outlays,	207.35
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,349.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8,400.00
		Agency and trust,	2,349.00
Total receipts,	\$24,590.27	Total payments,	\$25,590.64
<i>Balance on hand, beginning of year,</i>	<i>2,926.04</i>	<i>Balance on hand, end of year,</i>	<i>1,925.67</i>
Grand Total,	\$27,516.31	Grand Total,	\$27,516.31

Royalston, Population (1905) 903.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,917.03	Current charges against revenue,	\$10,615.17
For current charges,	9,917.03	Maintenance and interest,	10,615.17
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,600.00	Outlays,	194.63
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,043.89	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	2,043.89
Total receipts,	\$14,560.92	Total payments,	\$13,853.69
<i>Balance on hand, beginning of year,</i>	<i>596.18</i>	<i>Balance on hand, end of year,</i>	<i>1,303.41</i>
Grand Total,	\$15,157.10	Grand Total,	\$15,157.10

Brimfield, Population (1905) 894.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,805.07	Current charges against revenue,	\$8,984.05
For current charges,	9,805.07	Maintenance and interest,	8,984.05
For outlays,	—	Debt,	—
Offsets to outlays,	336.47	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	959.92
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,010.20	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,710.20
Total receipts,	\$12,151.74	Total payments,	\$11,654.17
<i>Balance on hand, beginning of year,</i>	<i>3,237.66</i>	<i>Balance on hand, end of year,</i>	<i>3,735.23</i>
Grand Total,	\$15,389.40	Grand Total,	\$15,389.40

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Ashby, Population (1905) 865.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$16,533.83	Current charges against revenue, . . .	\$14,714.50
For current charges,	16,533.83	Maintenance and interest,	14,214.06
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,656.36	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	1,656.36
Total receipts,	\$19,190.19	Total payments,	\$17,370.86
<i>Balance on hand, beginning of year,</i>	<i>1,292.17</i>	<i>Balance on hand, end of year,</i>	<i>3,111.50</i>
Grand Total,	\$20,482.36	Grand Total,	\$20,482.36

Granville, Population (1905) 865.

RECEIPTS.		PAYMENTS.	
Revenue,	\$10,305.10	Current charges against revenue, . . .	\$10,415.06
For current charges,	10,305.10	Maintenance and interest,	9,815.06
For outlays,	—	Debt,	600.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,500.00	Outlays,	880.75
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	986.05	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,500.00
		Agency and trust,	986.05
Total receipts,	\$13,791.15	Total payments,	\$14,781.86
<i>Balance on hand, beginning of year,</i>	<i>1,677.91</i>	<i>Balance on hand, end of year,</i>	<i>687.20</i>
Grand Total,	\$15,469.06	Grand Total,	\$15,469.06

Lanesborough, Population (1905) 845.

RECEIPTS.		PAYMENTS.	
Revenue,	\$10,613.20	Current charges against revenue, . . .	\$10,004.86
For current charges,	9,585.20	Maintenance and interest,	10,004.86
For outlays,	1,028.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,500.00	Outlays,	1,258.21
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,659.02	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,500.00
		Agency and trust,	1,620.35
Total receipts,	\$15,772.22	Total payments,	\$16,383.42
<i>Balance on hand, beginning of year,</i>	<i>727.33</i>	<i>Balance on hand, end of year,</i>	<i>116.13</i>
Grand Total,	\$16,499.55	Grand Total,	\$16,499.55

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Lynnfield, Population (1905) 797.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$17,715.35	Current charges against revenue,	\$16,528.63
For current charges,	17,715.35	Maintenance and interest,	15,028.63
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	5,200.00	Outlays,	2,450.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,764.06	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,000.00
		Agency and trust,	1,764.06
Total receipts,	\$24,679.41	Total payments,	\$24,742.69
<i>Balance on hand, beginning of year, . .</i>	<i>2,267.94</i>	<i>Balance on hand, end of year,</i>	<i>2,204.66</i>
Grand Total,	\$26,947.35	Grand Total,	\$26,947.35

Tyngsborough, Population (1905) 768.

RECEIPTS.		PAYMENTS.	
Revenue,	\$14,814.08	Current charges against revenue,	\$15,546.38
For current charges,	14,814.08	Maintenance and interest,	15,296.38
For outlays,	—	Debt,	250.00
Offsets to outlays,	6,586.00	Sinking funds,	—
Municipal indebtedness,	3,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	6,257.50	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,300.00
		Agency and trust,	12,813.50
Total receipts,	\$30,657.58	Total payments,	\$30,659.88
<i>Balance on hand, beginning of year, . .</i>	<i>419.08</i>	<i>Balance on hand, end of year,</i>	<i>416.78</i>
Grand Total,	\$31,076.66	Grand Total,	\$31,076.66

Dana, Population (1905) 763.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,998.83	Current charges against revenue,	\$15,012.05
For current charges,	9,998.83	Maintenance and interest,	15,012.05
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	11,466.47	Outlays,	2,118.44
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,034.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	5,500.00
		Agency and trust,	1,034.00
Total receipts,	\$22,499.30	Total payments,	\$23,664.49
<i>Balance on hand, beginning of year, . .</i>	<i>1,195.03</i>	<i>Balance on hand, end of year,</i>	<i>29.84</i>
Grand Total,	\$23,694.33	Grand Total,	\$23,694.33

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Bolton, Population (1905) 762.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$10,976.50	Current charges against revenue,	\$10,850.12
For current charges,	10,976.50	Maintenance and interest,	10,850.12
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,500.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,637.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	4,135.50
		Agency and trust,	2,137.00
Total receipts,	\$17,113.50	Total payments,	\$17,122.62
<i>Balance on hand, beginning of year,</i>	<i>125.00</i>	<i>Balance on hand, end of year,</i>	<i>115.88</i>
Grand Total,	\$17,238.50	Grand Total,	\$17,238.50

Granby, Population (1905) 747.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,268.55	Current charges against revenue,	\$8,720.54
For current charges,	9,268.55	Maintenance and interest,	8,720.54
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,000.00	Outlays,	416.50
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,191.25	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,000.00
		Agency and trust,	1,191.25
Total receipts,	\$12,459.80	Total payments,	\$12,328.29
<i>Balance on hand, beginning of year,</i>	<i>1,945.39</i>	<i>Balance on hand, end of year,</i>	<i>2,076.90</i>
Grand Total,	\$14,405.19	Grand Total,	\$14,405.19

Truro, Population (1905) 743.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,368.84	Current charges against revenue,	\$9,532.67
For current charges,	9,368.84	Maintenance and interest,	8,282.67
For outlays,	—	Debt,	1,250.00
Offsets to outlays,	2.05	Sinking funds,	—
Municipal indebtedness,	975.00	Outlays,	597.05
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,145.39	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	800.00
		Agency and trust,	1,145.39
Total receipts,	\$11,491.28	Total payments,	\$12,075.11
<i>Balance on hand, beginning of year,</i>	<i>809.90</i>	<i>Balance on hand, end of year,</i>	<i>226.07</i>
Grand Total,	\$12,301.18	Grand Total,	\$12,301.18

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Cummington, Population (1905) 740.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,108.63	Current charges against revenue,	\$8,644.06
For current charges,	8,528.63	Maintenance and interest,	8,044.06
For outlays,	580.00	Debt,	600.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,500.00	Outlays,	773.37
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	850.89	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,000.00
		Agency and trust,	850.89
Total receipts,	\$12,459.52	Total payments,	\$12,268.32
<i>Balance on hand, beginning of year, . .</i>	<i>104.73</i>	<i>Balance on hand, end of year,</i>	<i>295.93</i>
Grand Total,	\$12,564.25	Grand Total,	\$12,564.25

Brewster, Population (1905) 739.

RECEIPTS.		PAYMENTS.	
Revenue,	\$10,866.10	Current charges against revenue,	\$11,423.48
For current charges,	10,866.10	Maintenance and interest,	9,923.48
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,917.29	Outlays,	2,283.30
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	2,872.87	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	500.00
		Agency and trust,	2,872.87
Total receipts,	\$15,656.26	Total payments,	\$17,079.65
<i>Balance on hand, beginning of year, . .</i>	<i>5,222.52</i>	<i>Balance on hand, end of year,</i>	<i>3,799.13</i>
Grand Total,	\$20,878.73	Grand Total,	\$20,878.78

Egremont, Population (1905) 721.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,409.60	Current charges against revenue,	\$5,653.16
For current charges,	4,929.60	Maintenance and interest,	5,653.16
For outlays,	480.00	Debt,	—
Offsets to outlays,	16.60	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	990.01
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	1,227.29	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,227.29
Total receipts,	\$6,653.49	Total payments,	\$7,870.46
<i>Balance on hand, beginning of year, . .</i>	<i>2,134.34</i>	<i>Balance on hand, end of year,</i>	<i>917.37</i>
Grand Total,	\$8,787.83	Grand Total,	\$8,787.83

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Leverett, Population (1905) 703.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,925.52	Current charges against revenue,	\$6,954.97
For current charges,	7,477.52	Maintenance and interest,	6,954.97
For outlays,	448.00	Debt,	—
Offsets to outlays,	29.00	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	907.33
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,026.54	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,026.54
Total receipts,	\$8,981.06	Total payments,	\$8,888.84
<i>Balance on hand, beginning of year,</i>	<i>2,145.99</i>	<i>Balance on hand, end of year,</i>	<i>2,238.21</i>
Grand Total,	\$11,127.05	Grand Total,	\$11,127.05

Sandisfield, Population (1905) 657.

RECEIPTS.		PAYMENTS.	
Revenue,	\$9,159.34	Current charges against revenue,	\$8,305.64
For current charges,	8,290.34	Maintenance and interest,	8,305.64
For outlays,	869.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	900.00	Outlays,	1,526.01
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	939.14	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	500.00
		Agency and trust,	939.14
Total receipts,	\$10,998.48	Total payments,	\$11,270.79
<i>Balance on hand, beginning of year,</i>	<i>748.18</i>	<i>Balance on hand, end of year,</i>	<i>475.87</i>
Grand Total,	\$11,746.66	Grand Total,	\$11,746.66

Wales, Population (1905) 645.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,773.30	Current charges against revenue,	\$8,469.29
For current charges,	7,773.30	Maintenance and interest,	6,969.29
For outlays,	—	Debt,	1,500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	225.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,407.65	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,407.65
Total receipts,	\$9,180.95	Total payments,	\$10,101.94
<i>Balance on hand, beginning of year,</i>	<i>1,759.26</i>	<i>Balance on hand, end of year,</i>	<i>838.27</i>
Grand Total,	\$10,940.21	Grand Total,	\$10,940.21

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Dover, Population (1905) 636.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$21,679.20	Current charges against revenue,	\$19,829.45
For current charges,	21,679.20	Maintenance and interest,	19,752.92
For outlays,	—	Debt,	76.53
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	10,500.00	Outlays,	203.90
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	2,397.06	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	12,500.00
		Agency and trust,	2,397.06
Total receipts,	\$34,576.26	Total payments,	\$34,930.41
<i>Balance on hand, beginning of year, . .</i>	<i>2,233.49</i>	<i>Balance on hand, end of year,</i>	<i>1,879.34</i>
Grand Total,	\$36,809.75	Grand Total,	\$36,809.75

Worthington, Population (1905) 614.

RECEIPTS.		PAYMENTS.	
Revenue,	\$8,074.48	Current charges against revenue,	\$7,251.65
For current charges,	8,074.48	Maintenance and interest,	7,251.65
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,000.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,515.80	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	1,315.80
Total receipts,	\$10,590.28	Total payments,	\$9,567.45
<i>Balance on hand, beginning of year, . .</i>	<i>2,088.72</i>	<i>Balance on hand, end of year,</i>	<i>3,111.55</i>
Grand Total,	\$12,679.00	Grand Total,	\$12,679.00

Richmond, Population (1905) 601.

RECEIPTS.		PAYMENTS.	
Revenue,	\$8,235.64	Current charges against revenue,	\$8,256.46
For current charges,	8,235.64	Maintenance and interest,	8,256.46
For outlays,	—	Debt,	—
Offsets to outlays,	3,391.50	Sinking funds,	—
Municipal indebtedness,	3,561.07	Outlays,	3,130.33
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	876.64	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,920.86
		Agency and trust,	876.64
Total receipts,	\$16,064.85	Total payments,	\$15,184.29
<i>Balance on hand, beginning of year, . .</i>	<i>141.21</i>	<i>Balance on hand, end of year,</i>	<i>1,021.77</i>
Grand Total,	\$16,206.06	Grand Total,	\$16,206.06

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Burlington, Population (1905) 588.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$11,590.48	Current charges against revenue,	\$13,126.96
For current charges,	11,590.48	Maintenance and interest,	13,126.96
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,355.20	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,355.20
Total receipts,	\$12,945.63	Total payments,	\$14,482.16
<i>Balance on hand, beginning of year,</i>	<i>5,692.26</i>	<i>Balance on hand, end of year,</i>	<i>4,155.78</i>
Grand Total,	\$18,637.94	Grand Total,	\$18,637.94

Chesterfield, Population (1905) 563.

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,515.58	Current charges against revenue,	\$6,327.11
For current charges,	6,515.58	Maintenance and interest,	6,327.11
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	1,242.78
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	765.80	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	765.80
Total receipts,	\$7,281.33	Total payments,	\$8,335.69
<i>Balance on hand, beginning of year,</i>	<i>3,056.70</i>	<i>Balance on hand, end of year,</i>	<i>2,002.39</i>
Grand Total,	\$10,338.08	Grand Total,	\$10,338.08

Hampden, Population (1905) 561.

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,988.77	Current charges against revenue,	\$7,557.21
For current charges,	6,988.77	Maintenance and interest,	7,557.21
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	3,900.00	Outlays,	106.60
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	834.35	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,200.00
		Agency and trust,	834.35
Total receipts,	\$11,723.12	Total payments,	\$11,698.16
<i>Balance on hand, beginning of year,</i>	<i>385.47</i>	<i>Balance on hand, end of year,</i>	<i>410.43</i>
Grand Total,	\$12,108.59	Grand Total,	\$12,108.59

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Savoy, Population (1905) 549.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,381.40	Current charges against revenue,	\$6,662.98
For current charges,	6,381.40	Maintenance and interest,	6,662.98
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,000.00	Outlays,	192.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	588.48	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,150.00
		Agency and trust,	588.48
Total receipts,	\$3,969.88	Total payments,	\$9,593.46
<i>Balance on hand, beginning of year, . .</i>	<i>1,376.18</i>	<i>Balance on hand, end of year,</i>	<i>752.60</i>
Grand Total,	\$10,346.06	Grand Total,	\$10,346.06

Rowe, Population (1905) 533.

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,918.81	Current charges against revenue,	\$6,247.72
For current charges,	4,918.81	Maintenance and interest,	5,047.72
For outlays,	—	Debt,	1,200.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	615.92	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	615.92
Total receipts,	\$5,534.73	Total payments,	\$6,863.64
<i>Balance on hand, beginning of year, . .</i>	<i>2,039.90</i>	<i>Balance on hand, end of year,</i>	<i>700.99</i>
Grand Total,	\$7,564.63	Grand Total,	\$7,564.63

Carlisle, Population (1905) 523.

RECEIPTS.		PAYMENTS.	
Revenue,	\$14,750.59	Current charges against revenue,	\$13,688.83
For current charges,	14,750.59	Maintenance and interest,	13,188.83
For outlays,	—	Debt,	500.00
Offsets to outlays,	692.00	Sinking funds,	—
Municipal indebtedness,	5,175.47	Outlays,	2,057.43
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	978.76	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,000.00
		Agency and trust,	978.76
Total receipts,	\$21,596.82	Total payments,	\$19,725.02
<i>Balance on hand, beginning of year, . .</i>	<i>1,102.30</i>	<i>Balance on hand, end of year,</i>	<i>2,974.10</i>
Grand Total,	\$22,699.12	Grand Total,	\$22,699.12

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Eastham, Population (1905) 519.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,131.56	Current charges against revenue,	\$6,776.94
For current charges,	6,131.56	Maintenance and interest,	6,776.94
For outlays,	—	Debt,	—
Offsets to outlays,	4,048.99	Sinking funds,	—
Municipal indebtedness,	1,600.00	Outlays,	3,509.90
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	808.65	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,600.00
		Agency and trust,	808.65
Total receipts,	\$12,539.20	Total payments,	\$12,695.49
<i>Balance on hand, beginning of year, . .</i>	<i>2,404.92</i>	<i>Balance on hand, end of year,</i>	<i>2,298.63</i>
Grand Total,	\$14,994.12	Grand Total,	\$14,994.12

Oakham, Population (1905) 519.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,463.40	Current charges against revenue,	\$5,906.29
For current charges,	6,933.40	Maintenance and interest,	5,906.29
For outlays,	530.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	533.16
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,071.50	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	1,171.50
Total receipts,	\$8,534.90	Total payments,	\$7,610.95
<i>Balance on hand, beginning of year, . .</i>	<i>1,037.35</i>	<i>Balance on hand, end of year,</i>	<i>2,011.30</i>
Grand Total,	\$9,622.25	Grand Total,	\$9,622.25

Plympton, Population (1905) 514.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,577.26	Current charges against revenue,	\$9,273.16
For current charges,	7,577.26	Maintenance and interest,	9,173.16
For outlays,	—	Debt,	100.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,156.64	Outlays,	221.25
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	814.80	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,100.00
		Agency and trust,	814.80
Total receipts,	\$10,548.70	Total payments,	\$12,409.21
<i>Balance on hand, beginning of year, . .</i>	<i>1,979.25</i>	<i>Balance on hand, end of year,</i>	<i>118.74</i>
Grand Total,	\$12,527.95	Grand Total,	\$12,527.95

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Windsor, Population (1905) 513.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,966.20	Current charges against revenue,	\$5,721.18
For current charges,	6,966.20	Maintenance and interest,	5,721.18
For outlays,	—	Debt,	—
Offsets to outlays,	1,840.25	Sinking funds,	—
Municipal indebtedness,	1,003.37	Outlays,	2,073.39
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	701.31	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	701.31
Total receipts,	\$10,511.13	Total payments,	\$9,495.88
<i>Balance on hand, beginning of year,</i>	<i>122.50</i>	<i>Balance on hand, end of year,</i>	<i>1,137.75</i>
Grand Total,	\$10,633.63	Grand Total,	\$10,633.63

Halifax, Population (1905) 494.

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,678.57	Current charges against revenue,	\$7,224.84
For current charges,	7,678.57	Maintenance and interest,	6,824.84
For outlays,	—	Debt,	400.00
Offsets to outlays,	3,040.17	Sinking funds,	—
Municipal indebtedness,	14,000.00	Outlays,	12,979.14
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	896.30	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,000.00
		Agency and trust,	896.30
Total receipts,	\$25,615.04	Total payments,	\$27,100.28
<i>Balance on hand, beginning of year,</i>	<i>2,573.03</i>	<i>Balance on hand, end of year,</i>	<i>1,087.79</i>
Grand Total,	\$28,188.07	Grand Total,	\$28,188.07

New Braintree, Population (1905) 477.

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,735.11	Current charges against revenue,	\$6,626.89
For current charges,	6,735.11	Maintenance and interest,	6,626.89
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	4,000.00	Outlays,	600.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	909.00	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	3,000.00
		Agency and trust,	909.00
Total receipts,	\$11,644.11	Total payments,	\$11,135.89
<i>Balance on hand, beginning of year,</i>	<i>608.01</i>	<i>Balance on hand, end of year,</i>	<i>1,116.23</i>
Grand Total,	\$12,252.12	Grand Total,	\$12,252.12

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Greenwich, Population (1905) 475.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,817.18	Current charges against revenue, . . .	\$6,881.63
For current charges,	5,817.18	Maintenance and interest,	6,381.63
For outlays,	—	Debt,	500.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,500.00	Outlays,	105.78
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	930.71	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,200.00
		Agency and trust,	980.71
Total receipts,	\$8,247.89	Total payments,	\$9,168.12
<i>Balance on hand, beginning of year, . .</i>	<i>1,238.04</i>	<i>Balance on hand, end of year,</i>	<i>317.81</i>
Grand Total,	\$9,485.93	Grand Total,	\$9,485.93

Westhampton, Population (1905) 466.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,766.56	Current charges against revenue, . . .	\$6,512.65
For current charges,	5,766.56	Maintenance and interest,	6,512.65
For outlays,	—	Debt,	—
Offsets to outlays,	300.00	Sinking funds,	—
Municipal indebtedness,	1,500.00	Outlays,	273.39
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	595.62	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,500.00
		Agency and trust,	595.62
Total receipts,	\$8,162.18	Total payments,	\$8,881.66
<i>Balance on hand, beginning of year, . .</i>	<i>2,574.86</i>	<i>Balance on hand, end of year,</i>	<i>1,855.39</i>
Grand Total,	\$10,737.04	Grand Total,	\$10,737.04

Pelham, Population (1905) 460.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,669.51	Current charges against revenue, . . .	\$4,641.25
For current charges,	5,669.51	Maintenance and interest,	4,641.25
For outlays,	—	Debt,	—
Offsets to outlays,	269.73	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	608.01
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	510.54	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	510.54
Total receipts,	\$6,449.78	Total payments,	\$5,759.80
<i>Balance on hand, beginning of year, . .</i>	<i>2,804.83</i>	<i>Balance on hand, end of year,</i>	<i>3,494.81</i>
Grand Total,	\$9,254.61	Grand Total,	\$9,254.61

*Receipts and Payments. Towns Under 5,000 Population — Continued.***West Tisbury, Population (1905) 457.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,786.46	Current charges against revenue,	\$4,222.88
For current charges,	4,786.46	Maintenance and interest,	4,222.88
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	600.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,271.70	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	660.62
		Agency and trust,	1,271.70
Total receipts,	\$6,658.16	Total payments,	\$6,155.20
<i>Balance on hand, beginning of year,</i>	<i>500.00</i>	<i>Balance on hand, end of year,</i>	<i>1,002.96</i>
Grand Total,	\$7,158.16	Grand Total,	\$7,158.16

Hawley, Population (1905) 448.

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,771.90	Current charges against revenue,	\$6,638.84
For current charges,	6,771.90	Maintenance and interest,	6,638.84
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	250.00	Outlays,	507.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	513.27	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	43.98
		Agency and trust,	513.27
Total receipts,	\$7,535.17	Total payments,	\$7,703.09
<i>Balance on hand, beginning of year,</i>	<i>1,448.36</i>	<i>Balance on hand, end of year,</i>	<i>1,280.44</i>
Grand Total,	\$8,983.53	Grand Total,	\$8,983.53

Monterey, Population (1905) 444.

RECEIPTS.		PAYMENTS.	
Revenue,	\$6,156.75	Current charges against revenue,	\$5,605.62
For current charges,	6,156.75	Maintenance and interest,	5,605.62
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	2,100.00	Outlays,	1,458.91
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	788.97	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,500.00
		Agency and trust,	788.97
Total receipts,	\$9,045.72	Total payments,	\$9,353.50
<i>Balance on hand, beginning of year,</i>	<i>1,203.45</i>	<i>Balance on hand, end of year,</i>	<i>895.67</i>
Grand Total,	\$10,249.17	Grand Total,	\$10,249.17

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Phillipston, Population (1905) 442.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$7,241.41	Current charges against revenue, . . .	\$6,777.06
For current charges,	7,241.41	Maintenance and interest,	5,777.06
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,500.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	606.00	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,500.00
		Agency and trust,	606.00
Total receipts,	\$9,347.41	Total payments,	\$8,883.06
<i>Balance on hand, beginning of year,</i>	<i>274.73</i>	<i>Balance on hand, end of year,</i>	<i>739.08</i>
Grand Total,	\$9,622.14	Grand Total,	\$9,622.14

Hancock, Population (1905) 434.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,185.23	Current charges against revenue, . . .	\$5,304.85
For current charges,	5,185.23	Maintenance and interest,	5,304.85
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	788.97	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	788.97
Total receipts,	\$5,974.20	Total payments,	\$6,093.82
<i>Balance on hand, beginning of year,</i>	<i>3,184.91</i>	<i>Balance on hand, end of year,</i>	<i>3,065.29</i>
Grand Total,	\$9,159.11	Grand Total,	\$9,159.11

Dunstable, Population (1905) 412.

RECEIPTS.		PAYMENTS.	
Revenue,	\$16,419.53	Current charges against revenue, . . .	\$6,086.82
For current charges,	6,269.53	Maintenance and interest,	5,926.82
For outlays,	10,150.00	Debt,	160.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,000.00	Outlays,	11,420.13
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	1,177.60	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	1,077.60
Total receipts,	\$18,597.13	Total payments,	\$19,584.55
<i>Balance on hand, beginning of year,</i>	<i>1,001.21</i>	<i>Balance on hand, end of year,</i>	<i>13.79</i>
Grand Total,	\$19,598.34	Grand Total,	\$19,598.34

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Leyden, Population (1905) 408.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,228.93	Current charges against revenue,	\$4,778.64
For current charges,	5,228.93	Maintenance and interest,	4,778.64
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	9.70	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	615.92	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	21.50
		Agency and trust,	615.92
Total receipts,	\$5,854.55	Total payments,	\$5,416.06
<i>Balance on hand, beginning of year, . .</i>	<i>1,878.21</i>	<i>Balance on hand, end of year,</i>	<i>2,316.70</i>
Grand Total,	\$7,732.76	Grand Total,	\$7,732.76

Plainfield, Population (1905) 382.

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,286.66	Current charges against revenue,	\$4,471.81
For current charges,	4,286.66	Maintenance and interest,	4,471.81
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,800.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	510.54	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,100.00
		Agency and trust,	510.54
Total receipts,	\$6,597.20	Total payments,	\$7,082.35
<i>Balance on hand, beginning of year, . .</i>	<i>935.79</i>	<i>Balance on hand, end of year,</i>	<i>450.64</i>
Grand Total,	\$7,532.99	Grand Total,	\$7,532.99

Shutesbury, Population (1905) 374.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,465.51	Current charges against revenue,	\$5,244.29
For current charges,	5,465.51	Maintenance and interest,	5,244.29
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	615.92	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	615.92
Total receipts,	\$6,081.43	Total payments,	\$5,860.21
<i>Balance on hand, beginning of year, . .</i>	<i>1,618.92</i>	<i>Balance on hand, end of year,</i>	<i>1,840.14</i>
Grand Total,	\$7,700.35	Grand Total,	\$7,700.35

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Heath, Population (1905) 356.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,285.83	Current charges against revenue,	\$4,825.16
For current charges,	4,285.83	Maintenance and interest,	4,825.16
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	286.81	Outlays,	393.59
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	513.27	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	182.74
		Agency and trust,	513.27
Total receipts,	\$5,085.91	Total payments,	\$5,914.76
<i>Balance on hand, beginning of year,</i>	<i>2,636.12</i>	<i>Balance on hand, end of year,</i>	<i>1,807.27</i>
Grand Total,	\$7,722.03	Grand Total,	\$7,722.03

Washington, Population (1905) 339.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,919.54	Current charges against revenue,	\$4,655.48
For current charges,	5,359.54	Maintenance and interest,	4,655.48
For outlays,	560.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	560.00
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	701.31	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	701.31
Total receipts,	\$6,620.85	Total payments,	\$5,916.79
<i>Balance on hand, beginning of year,</i>	<i>2,504.14</i>	<i>Balance on hand, end of year,</i>	<i>3,208.20</i>
Grand Total,	\$9,124.99	Grand Total,	\$9,124.99

Boxborough, Population (1905) 324.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,830.30	Current charges against revenue,	\$6,680.22
For current charges,	5,830.30	Maintenance and interest,	5,680.22
For outlays,	—	Debt,	1,000.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	800.00	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	527.02	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	800.00
		Agency and trust,	677.02
Total receipts,	\$7,157.32	Total payments,	\$8,157.24
<i>Balance on hand, beginning of year,</i>	<i>2,341.63</i>	<i>Balance on hand, end of year,</i>	<i>1,341.71</i>
Grand Total,	\$9,498.95	Grand Total,	\$9,498.95

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Chilmark, Population (1905) 322.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$3,158.54	Current charges against revenue, . . .	\$3,973.29
For current charges,	3,158.54	Maintenance and interest,	3,973.29
For outlays,	—	Debt,	—
Offsets to outlays,	5,818.49	Sinking funds,	—
Municipal indebtedness,	95.05	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	782.58	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	6,570.34
		Agency and trust,	782.58
Total receipts,	\$9,854.66	Total payments,	\$11,326.21
<i>Balance on hand, beginning of year, . .</i>	<i>3,753.22</i>	<i>Balance on hand, end of year,</i>	<i>2,281.67</i>
Grand Total,	\$13,607.88	Grand Total,	\$13,607.88

Prescott, Population (1905) 322.

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,534.35	Current charges against revenue, . . .	\$4,591.27
For current charges,	4,170.35	Maintenance and interest,	4,591.27
For outlays,	364.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	1,000.00	Outlays,	395.95
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	510.54	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	1,000.00
		Agency and trust,	510.54
Total receipts,	\$6,044.89	Total payments,	\$6,497.76
<i>Balance on hand, beginning of year, . .</i>	<i>948.00</i>	<i>Balance on hand, end of year,</i>	<i>495.13</i>
Grand Total,	\$6,992.89	Grand Total,	\$6,992.89

Mashpee, Population (1905) 317.

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,186.49	Current charges against revenue, . . .	\$4,185.19
For current charges,	4,186.49	Maintenance and interest,	4,085.19
For outlays,	—	Debt,	100.00
Offsets to outlays,	300.00	Sinking funds,	—
Municipal indebtedness,	4,082.29	Outlays,	1,400.00
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	485.19	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	2,869.66
		Agency and trust,	485.19
Total receipts,	\$9,053.97	Total payments,	\$8,940.04
<i>Balance on hand, beginning of year, . .</i>	<i>531.75</i>	<i>Balance on hand, end of year,</i>	<i>645.68</i>
Grand Total,	\$9,585.72	Grand Total,	\$9,585.72

*Receipts and Payments. Towns Under 5,000 Population — Continued.***Tyringham, Population (1905) 314.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,764.25	Current charges against revenue,	\$5,339.05
For current charges,	5,316.25	Maintenance and interest,	5,004.05
For outlays,	448.00	Debt,	335.00
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	800.00	Outlays,	583.75
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	702.31	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	800.00
		Agency and trust,	702.31
Total receipts,	\$7,266.56	Total payments,	\$7,425.11
<i>Balance on hand, beginning of year, . .</i>	<i>673.43</i>	<i>Balance on hand, end of year,</i>	<i>614.88</i>
Grand Total,	\$7,939.99	Grand Total,	\$7,939.99

Alford, Population (1905) 275.

RECEIPTS.		PAYMENTS.	
Revenue,	\$4,055.33	Current charges against revenue,	\$3,006.67
For current charges,	4,055.33	Maintenance and interest,	3,006.67
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	438.32	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	438.32
Total receipts,	\$4,493.65	Total payments,	\$3,444.99
<i>Balance on hand, beginning of year, . .</i>	<i>821.54</i>	<i>Balance on hand, end of year,</i>	<i>1,870.20</i>
Grand Total,	\$5,315.19	Grand Total,	\$5,315.19

Tolland, Population (1905) 274.

RECEIPTS.		PAYMENTS.	
Revenue,	\$3,946.59	Current charges against revenue,	\$4,122.90
For current charges,	3,946.59	Maintenance and interest,	3,922.90
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	200.00
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to sinking funds,	—
Agency and trust,	379.25	Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	126.90
		Agency and trust,	379.25
Total receipts,	\$4,325.84	Total payments,	\$4,629.05
<i>Balance on hand, beginning of year, . .</i>	<i>2,567.20</i>	<i>Balance on hand, end of year,</i>	<i>2,263.99</i>
Grand Total,	\$6,893.04	Grand Total,	\$6,893.04

Receipts and Payments. Towns Under 5,000 Population—Continued.**Montgomery, Population (1905) 259.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$3,348.00	Current charges against revenue,	\$3,606.69
For current charges,	3,348.00	Maintenance and interest,	3,606.69
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	215.20	Outlays,	212.60
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	303.40	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	8.10
		Agency and trust,	303.40
Total receipts,	\$3,866.60	Total payments,	\$4,130.79
<i>Balance on hand, beginning of year, .</i>	<i>1,370.78</i>	<i>Balance on hand, end of year,</i>	<i>1,106.59</i>
Grand Total,	\$5,237.38	Grand Total,	\$5,237.38

Gay Head, Population (1905) 178.

RECEIPTS.		PAYMENTS.	
Revenue,	\$2,289.42	Current charges against revenue,	\$1,793.86
For current charges,	2,289.42	Maintenance and interest,	1,793.86
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	97.90	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	97.90
Total receipts,	\$2,387.32	Total payments,	\$1,891.76
<i>Balance on hand, beginning of year, .</i>	<i>2,611.96</i>	<i>Balance on hand, end of year,</i>	<i>3,107.52</i>
Grand Total,	\$4,999.28	Grand Total,	\$4,999.28

Gosnold, Population (1905) 161.

RECEIPTS.		PAYMENTS.	
Revenue,	\$1,596.23	Current charges against revenue,	\$1,386.65
For current charges,	1,596.23	Maintenance and interest,	1,386.65
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	—	Outlays,	—
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	880.41	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	880.41
Total receipts,	\$2,476.64	Total payments,	\$2,267.06
<i>Balance on hand, beginning of year, .</i>	<i>577.17</i>	<i>Balance on hand, end of year,</i>	<i>786.75</i>
Grand Total,	\$3,053.81	Grand Total,	\$3,053.81

*Receipts and Payments. Towns Under 5,000 Population — Concluded.***Holland, Population (1905) 151.**

RECEIPTS.		PAYMENTS.	
Revenue,	\$2,468.35	Current charges against revenue,	\$2,251.33
For current charges,	2,304.35	Maintenance and interest,	2,251.33
For outlays,	164.00	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	375.00	Outlays,	164.60
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	227.55	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	227.55
Total receipts,	\$3,070.90	Total payments,	\$2,643.48
<i>Balance on hand, beginning of year,</i>	<i>1,111.81</i>	<i>Balance on hand, end of year,</i>	<i>1,539.23</i>
Grand Total,	\$4,182.71	Grand Total,	\$4,182.71

Mount Washington, Population (1905) 87.

RECEIPTS.		PAYMENTS.	
Revenue,	\$2,129.55	Current charges against revenue,	\$2,251.90
For current charges,	2,129.55	Maintenance and interest,	2,251.90
For outlays,	—	Debt,	—
Offsets to outlays,	—	Sinking funds,	—
Municipal indebtedness,	573.15	Outlays,	673.15
From sinking funds,	—	Premiums and offsets to outlays paid to	
Agency and trust,	175.33	sinking funds,	—
		Debt (from sinking funds),	—
		Bonds refunded, current year,	—
		Temporary loans,	—
		Agency and trust,	175.33
Total receipts,	\$2,878.03	Total payments,	\$3,100.33
<i>Balance on hand, beginning of year,</i>	<i>1,121.17</i>	<i>Balance on hand, end of year,</i>	<i>898.82</i>
Grand Total,	\$3,999.20	Grand Total,	\$3,999.20

RECAPITULATION.

RECEIPTS.		PAYMENTS.	
Revenue,	\$5,361,404.67	Current charges against revenue,	\$5,113,766.70
For current charges,	5,305,283.94	Maintenance and interest,	4,735,595.09
For outlays,	56,120.73	Debt,	324,782.74
Offsets to outlays,	93,942.44	Sinking funds,	53,388.87
Municipal indebtedness,	2,622,468.20	Outlays,	1,044,754.53
From sinking funds,	31,278.78	Premiums and offsets to outlays paid to	
Agency and trust,	769,135.21	sinking funds,	—
		Debt (from sinking funds),	31,278.78
		Bonds refunded, current year,	43,021.22
		Temporary loans,	1,845,187.93
		Agency and trust,	819,155.79
Total receipts,	\$8,878,229.30	Total payments,	\$8,897,164.95
<i>Balance on hand, beginning of year,</i>	<i>833,743.76</i>	<i>Balance on hand, end of year,</i>	<i>804,813.11</i>
Grand Total,	\$9,701,978.06	Grand Total,	\$9,701,978.06

APPENDIX.

RECENT LEGISLATION

RELATIVE TO

TOWN FINANCES AND MUNICIPAL ACCOUNTS.

CHAPTER 616, ACTS OF 1910.

AN ACT RELATIVE TO THE FORM OF NOTES TO BE ISSUED BY TOWNS FOR
MONEY BORROWED.

Be it enacted, etc., as follows:

SECTION 1. The director of the bureau of statistics shall furnish to the treasurer of every town within the commonwealth a book of forms for the issue of notes for money borrowed by the town. The note shall state the amount thereof, the date of issue, the interest which it bears, and the date when it will become due for payment, and a record of every note so issued shall be kept by the treasurer of the town in such form as the director of the bureau of statistics may designate.

SECTION 2. Whenever a town votes to raise money otherwise than by the issue of bonds to be paid for from a sinking fund or by the serial method, so-called, the treasurer shall make a note or notes for the amount of the proposed loan, and shall use one or more in serial order of the forms furnished as hereinbefore provided, with the blank spaces properly filled in, and shall sign the same in the space or spaces provided, and a majority of the selectmen shall countersign and approve each note in the presence of the town clerk, who shall certify to the fact on the face of the note and affix thereon the town seal in a space to be provided therefor. The treasurer, after making a record of the transaction in accordance with the provisions of section one, shall forward every such note to the director of the bureau of statistics, together with a copy of said record, and a copy of the vote authorizing the loan, certified by the town clerk, and a certification by the town clerk that the person whose signature appears upon the note as that of the treasurer was the duly authorized treasurer of the town at the date when such signature was made, and that the persons whose signatures appear upon the note as those of a majority of the selectmen were duly qualified selectmen when such signatures were made, and he shall at the same time forward the fee provided for by section four of this act. If upon examination said director finds that the note appears to have been duly issued in accordance with the vote of the

town, and to have been signed by the duly qualified officials thereof, as herein provided, he shall so certify, and the director shall thereupon return the note by registered mail to the treasurer of the town.

SECTION 3. Whenever any note issued by a town within the commonwealth, whether such note was issued before or after the passage of this act, shall have become due and shall have been paid, the town treasurer shall immediately notify the director of the bureau of statistics of such payment, stating the source from which the money to pay the same was obtained.

SECTION 4. The director of the bureau of statistics shall establish a reasonable fee to be charged for every note certified, and shall turn over monthly to the treasurer of the commonwealth all such fees.

SECTION 5. A town treasurer who violates any provision of this act shall be liable to a fine of not less than one hundred nor more than five hundred dollars.

SECTION 6. This act shall take effect on the first day of January in the year nineteen hundred and eleven. [*Approved June 10, 1910.*]

CHAPTER 624, ACTS OF 1910.

AN ACT TO AUTHORIZE THE APPOINTMENT OF TOWN ACCOUNTANTS, AND PRESCRIBING THEIR DUTIES.

Be it enacted, etc., as follows:

SECTION 1. Any town, at a town meeting lawfully called for the purpose, may authorize the selectmen to appoint a town accountant and he shall perform all of the duties and possess all of the powers of town auditors as defined in sections seventy-nine and eighty of chapter twenty-five of the Revised Laws and chapter three hundred and twenty-two of the acts of the year nineteen hundred and four. In towns authorizing the appointment of a town accountant as aforesaid the office of town auditor may, if the town so vote, be abolished. The appointment of the town accountant shall be subject to the provisions of chapter nineteen of the Revised Laws and the rules thereunder, provided that said chapter has been accepted by said town. The town accountant shall be sworn to the faithful performance of his duties, shall hold no other town office involving the receipt or disbursement of money, shall receive such salary as the town shall vote and shall hold office for three years and until his successor has been appointed and has qualified.

SECTION 2. The selectmen and all boards, committees, heads of departments and officials authorized to expend money shall approve and transmit to the town accountant as often as once each month all bills, drafts and orders chargeable to the respective appropriations of which they have the expenditure. The town accountant shall examine all such bills, drafts or orders, and if found correct and approved as provided

for above shall draw a warrant upon the treasurer for the payment of the same; but such warrant shall only be valid when signed by the official or a majority of the board or committee authorized to make the expenditure. The treasurer shall pay no money from the treasury except upon a warrant so signed.

SECTION 3. The town accountant shall keep a complete set of books wherein shall be entered the amount of each specific appropriation, the amounts and purposes of expenditures made therefrom, the receipts from each source of income, the amount of each assessment levied, and the abatements made; and he shall keep his accounts, so far as practicable, in conformity with the classifications and forms prescribed by the bureau of statistics of the commonwealth in accordance with the provisions of chapter three hundred and seventy-one of the acts of the year nineteen hundred and nine. The town accountant shall have custody of all contracts of the town, shall keep a register of the sureties on all bonds of indemnity given to the town, shall keep a detailed record of the town debt which shall show the purpose for which the same was issued, when issued, when due, the rate of interest and the provisions made for the payment of the debt.

SECTION 4. Whenever any appropriation shall have been expended or whenever, in the judgment of the town accountant, it appears that the liabilities incurred against any appropriation may be in excess of the unexpended balance of said appropriation, he shall immediately give notice to the selectmen and to the board, committee, head of department, or official authorized to make expenditures from said appropriation, and no claim against such appropriation shall be allowed nor any further liability be incurred until the town makes provision for the payment of the same. The town accountant shall, at regular intervals and as often at least as once each month, send to the selectmen and to each board, committee, head of department or official having the disbursement of an appropriation, a statement of the amount of orders approved and warrants drawn on behalf of said board, department or official during the preceding month, and a statement of the balance of such appropriation remaining subject to draft. Each head of a department, board or committee authorized to expend money shall furnish the town accountant, at the close of the fiscal year, a list of all bills remaining unpaid, showing to whom the same are due, for what due, and the amounts; and the town accountant shall incorporate the same in his annual report covering the financial transactions of the town, as provided by section seven of this act.

SECTION 5. The selectmen and all boards, committees, heads of departments or other town officials authorized by law to expend money shall furnish to the town accountant, not less than ten days before the end of the town financial year, detailed estimates of the amounts necessary for the proper maintenance of the department under their jurisdiction for the

ensuing year, with explanatory statements as to any changes from the amounts appropriated for the same purposes in the preceding year; and an estimate of amounts necessary for outlays or permanent improvements. They shall also prepare estimates of any income likely to be received by the town during the ensuing year in connection with the town's business or property entrusted to their care. The selectmen shall include in their estimates the salaries and expenses connected with their own office, and the salaries of all other town officers shall be included in the estimates for the office, department or branch of the public service committed to their charge. The treasurer shall, in addition to his estimate of the amount required for the maintenance of his own office, prepare a separate statement indicating the amounts required for the payment of interest on the town debt and for the payment of such portions of the town debt as may become due during the succeeding year.

SECTION 6. The town accountant shall immediately upon the close of the fiscal year compile statements in tabulated form so as to show the amounts appropriated and the amounts expended from each appropriation during the preceding year, and the estimates for the current year, and shall forthwith furnish a copy of the same to the selectmen, who shall, after due consideration, designate the amounts which in their opinion should be appropriated for the ensuing year, and shall accompany the same with such explanations and suggestions in relation to proposed appropriations as they may deem desirable for the proper information of the citizens. The selectmen shall cause this document to be printed and to be distributed in advance of or at the annual town meeting, and the town clerk shall transmit a copy of the same and of all town reports to the director of the bureau of statistics.

SECTION 7. The town accountant shall make an annual report, which shall be published as a town document, giving a statement of all receipts and expenditures of the town for the past financial year, including those of funds managed by trustees or commissioners for the town and showing also the amount of each specific appropriation, the expenditures therefrom, and the purpose for which money has been spent; and said statement shall be arranged in accordance with the classifications prescribed by the bureau of statistics. His report shall also contain a statement of any change in the amount of the town debt during the year, together with a list of all indebtedness incurred and not paid up to the end of the fiscal year.

SECTION 8. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 9. This act shall take effect upon its passage. [*Approved June 14, 1910.*]

CHAPTER 598, ACTS OF 1910.

AN ACT RELATIVE TO THE AUDITING BY THE DIRECTOR OF THE BUREAU
OF STATISTICS OF MUNICIPAL ACCOUNTS.

Be it enacted, etc., as follows:

SECTION 1. Any town at a town meeting lawfully called for the purpose, and any city by vote of its city council, may petition the director of the bureau of statistics for an audit of its accounts; and the director shall, as soon as possible after the receipt of such petition, cause the audit to be made.

SECTION 2. At the time of making the audit of the accounts of any town as provided for in section one of this act, the director of the bureau of statistics shall prescribe for that town such a system of accounts as in his judgment will be most effective in securing uniformity of classification in the accounts of the towns of the commonwealth, and shall oversee the installation thereof.

SECTION 3. Any city in the commonwealth, by vote of its city council, may petition the director of the bureau of statistics to oversee the installation of a system of accounts approved by him; and the director, as soon as possible after the receipt of such petition, shall oversee the installation of such system of accounts.

SECTION 4. The director of the bureau of statistics, for the purpose of carrying out the provisions of this act, may, subject to confirmation by the governor and council, from time to time appoint additional assistants who shall receive such compensation as the governor and council may approve.

SECTION 5. The said director, upon the completion of an audit made under the provisions of this act, shall render a report to the city government or the board of selectmen, as the case may be, embodying the results of his findings, with such suggestions as he may deem advisable for the proper administration of the city or town finances.

SECTION 6. The expenses incurred under this act shall be paid in the first instance by the commonwealth; and the treasurer and receiver general shall thereupon issue his warrant, as provided in section thirty-four of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine, requiring the assessors of the cities and towns concerned to assess a tax to the amount of the said expenses, and the said amounts shall be collected and paid over to the treasurer and receiver general in the same manner as other state taxes. [*Approved June 9, 1910.*]

EXTRACT FROM CHAPTER 371, ACTS OF 1909.

SECTION 6. The director of the bureau of statistics shall annually furnish to the auditor or other accounting officer of each city and town in the commonwealth blank forms or schedules so arranged as to provide for uniform returns giving detailed statements of all receipts classified by sources, and all payments classified by objects, for its last fiscal year; a statement of the public debt showing the purpose for which each item of the debt was created and the provision made for the payment thereof; and a statement of assets and liabilities at the close of the fiscal year. The director may prescribe standard forms intended to promote the systematic accounting of financial transactions and the publication of the same in the city and town reports. The director is also authorized to collect from the proper local authorities and to compile and publish such other information pertaining to municipal affairs as in his judgment may be of public interest; and it shall be the duty of all accounting and other officials and custodians of public moneys of cities and towns, of fire, water, and watch districts, so-called, and of districts organized under the provisions of section forty-four of chapter twenty-five of the Revised Laws, to fill out properly and return promptly to the said director all schedules transmitted by him to them.

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